

Exhibit 16

Brad Wilson

I. QUALIFICATIONS

1. I, Brad Wilson, am the Managing Partner of StoneTurn Group (“StoneTurn”). StoneTurn is a global advisory firm that assists companies, their counsel and government agencies on business disputes, investigations, regulatory, risk and compliance issues. I am a Certified Public Accountant (CPA) licensed by the Commonwealth of Massachusetts and a Certified Fraud Examiner (CFE). I am also a Certified Management Accountant (CMA) and I am Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants (AICPA). I graduated from Fairfield University with a Bachelor of Sciences in International Business and received a Master of Business Administration degree from Boston College.
2. I advise companies on complex financial, accounting and compliance matters. I have more than 20 years of experience serving as both an accountant and financial analyst. I have worked with clients involved in a wide range of complex litigation matters, including breach of contract, post-acquisition disputes, regulatory issues, and shareholder disputes. I have extensive experience quantifying damages, preparing business valuation analyses, and analyzing financial statements and records. I have testified as an expert witness in state and federal courts, at depositions and in arbitrations.
3. A copy of my current curriculum vitae, which summarizes my qualifications and professional experience including my recent testimony in the last four years and recent publications in the last ten years, is included as **Exhibit 1** to this report. StoneTurn is being compensated at rates ranging from \$195 to \$685 per hour for time that I and those working under my direction work on this matter. Our fees are not contingent upon any particular outcome or result of this matter.

II. ENGAGEMENT

4. StoneTurn was retained by Robinson & Cole, LLP (“Counsel”) in connection with Counsel’s representation of Beazley Insurance Company, Inc. (“Beazley”) in an insurance coverage dispute brought by Plaintiff, International Paper (“IP”). The dispute involves coverage for losses stemming from a scheme whereby an IP employee arranged for IP to purchase chemicals from two companies owned by his half-brother (referred to in this report as “DGS/Mid-South”) as part of IP’s Diversity Supplier Program.
5. IP submitted an expert report prepared by Robert H. Glasser dated November 9, 2023 (the “Glasser Report”) containing a calculation of losses subject to insurance coverage. The Glasser Report relies on data association work by Ernst & Young (“EY”) through which EY matched sales of chemicals by DGS/Mid-South to IP to purchases of chemicals by DGS/Mid-South from majority-owned

companies that manufactured a group of chemicals referred to by IP as “Specialty Chemicals” and used by IP in the operation of its mills (the “Majority Suppliers”). I have been asked by Counsel to review the Glasser Report and its calculated losses and provide rebuttal opinions.

6. I have not been asked to and have not formed any opinions on liability in this matter. Further, my work in this matter does not constitute an audit or attest engagement and therefore has not been performed in accordance with generally accepted auditing standards or the standards of the public company accounting oversight board. While my work on this matter is ongoing, this report summarizes my current opinions given the information available to me to date. Because this matter is ongoing, I will consider any additional materials or testimony, if produced, and modify or supplement this analysis as necessary, including responding to reports and/or testimony by Plaintiff’s expert, if any.

III. SOURCES OF INFORMATION

7. I considered information from a variety of sources during this engagement, including the Expert Report of Rosemary Coates dated December 8, 2023 (the “Coates Report”).¹ A listing of the documents I considered is included in **Exhibit 2** and in the footnotes to this report and its exhibits. In connection with anticipated trial testimony in this action, I may create demonstrative exhibits that refer or relate to the matters discussed in this report.

IV. SUMMARY OF EXPERT OPINIONS

8. Based on my education, training and experience, and the information and analyses discussed within this report, it is my opinion that:
 - a. The Glasser Report overpayment calculations are based on EY’s data association and are unreliable because (i) the Glasser Report relies on a non-representative sample of invoice matches to assess and validate EY’s data association and, (ii) the Glasser Report fails to identify or otherwise address red flags regarding the reliability of EY’s data association;
 - b. The Glasser Report’s analysis of IP overpayments to DGS/Mid-South for chemicals relies on a disputed assumption that any mark-up of Majority Supplier invoices by DGS/Mid-South is improper. Based on the conclusion in the Coates Report that at least 8% of the DGS/Mid-South mark-up was appropriate and acceptable, then the \$26.8 million “IP

¹ As used herein, other than references to my education and experience, “I” shall mean either me personally or those StoneTurn professionals acting under my supervision. Also, “My” shall refer to actions taken by me personally or by those StoneTurn professionals acting under my supervision.

Overpayments to DGS/Mid-South for Specialty Chemicals” calculated in the Glasser Report is reduced by **\$9.8 million**;

- c. The Glasser Report does not establish that IP was required to enter settlements with its Majority Suppliers and make payments on unpaid invoices issued to DGS/Mid-South by Majority Suppliers. Excluding these Majority Supplier settlements reduces the Glasser Report’s loss calculation by **\$2.7 million**; and
 - d. The Glasser Report fails to demonstrate that Majority Suppliers increased the pricing for chemicals they sold to IP by the amount of commissions paid to DGS/Mid-South in “Tier 2” arrangements whereby the Majority Suppliers sell chemicals directly to IP but pay commissions to DGS/Mid-South. Excluding these commissions from the Glasser Report’s loss calculation reduces the loss calculation by **\$1.9 million**.
9. Adjusting the losses calculated in the Glasser Report to (a) exclude IP’s settlements with Majority Suppliers, (b) exclude Tier 2 Commissions² paid to DGS/Mid-South, and (c) assume an average acceptable mark-up of 8%, results in total losses of **\$2.8 million**. This adjusted calculation, like the calculations in the Glasser Report, relies on the EY data association. See **Table 1** below.³

Damage Category	Glasser Report	Adjustments	Adjusted Glasser Report
Matched Overpayments	\$ 22,347,002	\$ (9,113,856)	\$ 13,233,145
Extrapolated Overpayments	4,496,768	(719,093)	3,777,675
Total Overpayments	\$ 26,843,769	\$ (9,832,949)	\$ 17,010,820
IP Settlement Payments	2,703,175	(2,703,175)	-
Tier 2 Commissions	1,938,966	(1,938,966)	-
Legal Fees (Jagannath Lawsuit)	844,560	-	844,560
Insurance Fees (Insurance Claim)	958,599	-	958,599
Less: Jagannath Settlement Payment	(15,000,000)	-	(15,000,000)
Less: Deductible Per Beazley Policy	(1,000,000)	-	(1,000,000)
Net Claim with application of policy limit:	\$ 15,000,000	\$ (14,475,090)	\$ 2,813,979

V. BACKGROUND

10. Beazley issued a commercial crime insurance policy to IP providing \$15 million in coverage for employee dishonesty, among other things, over the policy period July 1, 2019 through July 1, 2020 (the “Beazley Policy”).⁴ IP submitted a claim under the Beazley Policy alleging that as a result of

² Defined later in this Report.

³ Glasser Report, para. 3.2, pg. 4. I have not analyzed certain categories of loss listed in the Glasser Report, including Legal Fees and Insurance Fees and I have not calculated prejudgment interest but can do so when required. There may be immaterial differences in this report and its exhibits due to rounding.

⁴ Beazley Commercial Crime Policy issued 7/22/2019.

employee theft, it had suffered a loss exceeding \$30 million due to a fraudulent scheme that took place between 2011 and 2020 (the “Relevant Period”).⁵

11. During the Relevant Period, IP’s sourcing of goods from suppliers included a commitment to promote the growth and development of minority, disabled and women-owned business as part of its Diversity Supplier Program. More specifically, IP’s Global Sourcing Policy states that the sourcing group shall actively seek out potential diverse suppliers and make good faith efforts to include diverse suppliers in sourcing events where applicable and continually strive to improve spend with diverse suppliers.⁶
12. The individual alleged to have committed employee theft, Sitaraman Jagannath (“Jagannath”), began working for IP in 1987 and joined IP’s Specialty Chemicals Group in 2009. The Specialty Chemicals Group procured supplies from diverse suppliers through two different arrangements. The Tier 1 arrangement involved a diverse supplier purchasing chemicals from majority suppliers and then selling those chemicals on to IP at a marked-up price (the “Tier 1 Arrangement”). The Tier 2 arrangement involved IP purchasing chemicals directly from majority suppliers and the majority suppliers paid a commission or rebate to the diverse supplier (the “Tier 2 Arrangement”).⁷
13. According to IP, after Jagannath announced his retirement in September 2019, it learned of a conflict of interest related to two diverse suppliers, DGS and Mid-South, and launched an investigation in November 2019. Specifically, IP learned that Jagannath’s half-brother was the Chief Executive Officer of DGS and a director of Mid-South and Jagannath did not disclose this to IP pursuant to its code of conduct. IP claims that Jagannath arranged for DGS and Mid-South to source chemicals from the Majority Suppliers and then sell the chemicals to IP at a marked-up price, without providing any value-added services to IP.⁸
14. In October 2020, I understand IP filed a lawsuit against Jagannath, his half-brother, DGS, Mid-South, and other related companies seeking damages exceeding \$30 million. In September 2022, the parties to the lawsuit reached a settlement whereby Jagannath, his half-brother, and these companies agreed to make a payment of \$15 million to IP.⁹

⁵ Proof of Loss (JAG.INS.00160556-585); EY Report (JAG.INS.00160280-300), EY Report supporting schedules (JAG.INS.00160586).

⁶ Global Sourcing Policy and Procedure (JAG.INS.00160491-502 at 491).

⁷ Proof of Loss (JAG.INS.00160556-585 at 560-562).

⁸ Proof of Loss (JAG.INS.00160556-585 at 560-562).

⁹ Complaint paras. 63-66, pg. 10; Proof of Loss (JAG.INS.00160556 – 585 at 564); Settlement Agreement and Mutual Release (JAG.INS.00160613-618).

VI. BASIS FOR EXPERT OPINIONS

A. The Glasser Report Overpayment Calculations

15. The Glasser Report is largely based on a report by EY that was submitted to Beazley as part of IP's proof of loss. EY analyzed two primary sources of data: (1) IP system data reflecting information from approximately \$148 million of invoices billed from DGS/Mid-South to IP (the "ZKR-100 Data"),¹⁰ and (2) data from Majority Suppliers reflecting information from invoices to DGS/Mid-South from the Majority Suppliers (the "Majority Suppliers Datasets").¹¹
16. EY compared the invoice data between the ZKR-100 Data and the Majority Suppliers Datasets to match invoice data for chemicals purchased by DGS/Mid-South from Majority Suppliers (the "Majority Supplier Invoices") to invoice data for allegedly the same chemicals purchased by IP from DGS/Mid-South (the "DGS/Mid-South Invoices"). EY indicated it used data fields from the invoices such as vendor name, product description, quantity invoiced, invoice date, and IP facility location and created approximately 6,000 such matches representing roughly 93% or \$138 million of the \$148 million of invoice transaction data reflected in the ZKR-100 Data. Each unique match is assigned a "ticker" made up of the corresponding Majority Supplier name and a number (e.g., Kemira 706).¹²

Calculation of Net Overpayments

17. This matching of invoice data forms the basis of both EY's and the Glasser Report's calculation of the DGS/Mid-South mark-up as part of the Tier 1 Arrangement. The mark-up is effectively calculated as the difference between the value of the DGS/Mid-South invoices and the Majority Supplier Invoices for the invoice data that is matched. To support its matching analysis, the Glasser Report references underlying Majority Supplier Invoices and DGS/Mid-South Invoices for a sample of 266 of the 6,000 unique matches (the "Sample Invoices"). The Glasser Report describes that, based on a review of the Sample Invoices, it "found EY's data association between the ZKR-100 Data and the Majority Suppliers Datasets to be reasonably accurate."¹³

¹⁰ The ZKR-100 data covers \$148 million of invoices from 2012 to 2020. IP used a different system for approximately \$3.5 million of invoices dated from 2011 to 2012 known as the Business Warehouse system.

¹¹ Glasser Report, para. 5.1.1, pgs. 8-9.

¹² Glasser Report, paras. 5.1.2- 4, pgs. 9-10; EY Report (JAG.INS.00160280-300).

¹³ Glasser Report, para. 5.1.5, pg. 10.

18. Based on the invoice matching performed by EY, the Glasser Report calculates net overpayments of \$22.3 million by comparing \$136.2 million of payments made by IP on the DGS/Mid-South Invoices to \$113.9 million of Majority Supplier Invoice amounts.¹⁴
19. However, the Glasser Report conclusions, specifically the calculation of overpayments, are unreliable as there are (a) indications that the 266 Sample Invoices are not representative and of the overall population of 6,000 matches, and (b) evidence that matching exercise undertaken by EY is flawed.

a. Reliability of the 266 Sample Invoices

20. The Glasser Report's calculation of \$22.3 million of net overpayments is entirely reliant on the accuracy of the matching performed by EY. The only analysis described in the Glasser Report to verify the accuracy of EY's matching is a review of the 266 Sample Invoices, which it found to be "reasonably accurate."¹⁵ Importantly, however, the Glasser Report does not describe who selected the sample or how the sample was selected. The Glasser Report does not describe any analysis of why the 266 Sample Invoices is representative of the overall invoice transaction data (i.e., the remaining 5,652 unique matches) even though it represents less than 5% of the 6,000 unique matches. The Glasser Report's failure to establish that the sample was randomly or independently selected or otherwise representative of the total population calls into question the reliability of the Glasser Report's conclusion that the EY data association was "reasonably accurate."
21. Our review identified indications that the Sample Invoices are not representative and therefore cannot be reliably used to validate the 6,000 matches. There are 12 IP mills representing approximately \$6.0 million or approximately 30% of the total overpayment that are not represented in the Sample Invoices at all.¹⁶ This is relevant to assess the reliability of the Glasser Report's analysis because the average invoice mark-up percentage varies significantly across the 23 mills included in the ZKR-100 Data and Majority Supplier Datasets from as low as 4% to as high as 91%. Approximately, \$6.0 million of the Glasser Report's \$22.3 million total overpayment is based on sales by DGS/Mid-South to IP for these 12 mills. See **Exhibits 3A** and **3B**.

¹⁴ In some instances, IP did not pay specific invoices from DGS/Mid-South and DGS/Mid-South did not pay invoices from the Majority Suppliers. These instances reflect the difference between the "mark-up" and the "overpayments" (Glasser Report, para. 5.2.6, pgs. 11-12).

¹⁵ Glasser Report, para. 5.1.5, pg. 10).

¹⁶ The 12 mills not represented in the Sample Invoices are Mansfield, Maysville, Georgetown, Courtland, Savannah, Pensacola, Prattville, Riegelwood, Ticonderoga, Bogalusa, Pine Hill, and Augusta (See **Exhibit 3A**).

22. Similarly, one of the seven Majority Suppliers, Brenntag, is not represented in the Sample Invoices.¹⁷ Again, average invoice mark-up percentages also vary significantly across Major Suppliers from as low as 10% to as high as 55%. Brenntag represents \$2.4 million or 11% of the total overpayment yet the Glasser Report performs no examination of any underlying invoices involving Brenntag. See **Exhibits 4A** and **4B**.

23. The average mark-up percentage can also vary significantly over time for a single Majority Supplier. For example, the average mark-up percentage for DXI was as low as 32% in 2012 and as high as 76% in 2017. See **Exhibit 4C**.

b. Reliability of EY's Data Association

24. The Glasser Report describes that EY matched Majority Supplier Invoices to DGS/Mid-South Invoices based on data fields including invoice date and quantity. However, 1,094 of the 6,000 unique matches include Majority Supplier Invoices with no listed quantities. These 1,094 matches represent approximately \$3.9 million of the \$22.3 million total net overpayment. It is unclear how EY reliably determined that the invoice amounts, without quantities, correspond to each other to calculate a mark-up or overpayment. See **Exhibit 5**.

25. Similarly, the EY matching includes other red flags that call into question the reliability of the analysis, none of which were identified or otherwise addressed by the Glasser Report. For example, certain of EY matches group together invoices with different units of measure:

a. Kemira 706: Two DGS/Mid-South invoices with two different units of measure (i.e., LB and BDT) are matched with a single Majority Supplier Invoice with no listed units of measure.¹⁸

b. Kemira 1066: One DGS/Mid-South invoice with two different units of measure (i.e., LB and BDT) is matched with a Majority Supplier Invoice with no listed units of measure.¹⁹

26. Certain of EY matches group together invoices with significant gaps between invoice dates:

a. Solenis 18: The DGS/Mid-South Invoice is dated 12/3/2019 and the "matched" Majority Supplier Invoice is dated over a year prior on 9/24/2018.²⁰

¹⁷ The Glasser Report states that Brenntag did not provide IP with sample invoices for its transactions with DGS/Mid-South (Glasser Report, para. 5.1.4, pg. 10).

¹⁸ See **Exhibit 7A**.

¹⁹ See **Exhibit 7B**.

²⁰ Glasser Report, Schedule 2.7; ZKR-100 Data; Majority Supplier Datasets.

- b. Solenis 257: The DGS/Mid-South Invoice is dated 11/18/2019 and the “matched” Majority Supplier Invoice is dated over a year prior on 10/15/2018.²¹
27. Further, certain EY matches compare DGS/Mid-South Invoices with positive dollar invoice amounts to Majority Supplier Invoices with zero-dollar invoice amounts. For example:
- a. Solenis 272: The DGS/Mid-South Invoice amount is \$13,922 and the corresponding Majority Supplier Invoice total is \$0 resulting in the Glasser Report determining a \$13,992 overpayment occurred.²²
 - b. Solenis 273: The DGS/Mid-South Invoice amount is \$11,660 and the corresponding Majority Supplier Invoice total is \$0 resulting in the Glasser Report determining an \$11,660 overpayment occurred.²³
28. In addition to the examples noted above suggesting that the EY matching exercise is flawed, EY’s own report calls into question the reliability of the analysis. An access letter from EY in relation to its investigation requires that the recipient of the letter “will not rely on the Reports, the Schedules, or any information communicated by EY in the Discussions, or any portion thereof and will make no claim that it has done so.”²⁴
29. Taken together, the above factors support the conclusion that the Glasser Report’s calculation of \$22.3 million of net overpayments for the DGS/Mid-South invoices is unreliable.
- Extrapolation of the Unassociated Data and Business Warehouse Data*
30. The Glasser Report calculates additional overpayments related to the \$10 million of DGS/Mid-South Invoices reflected in the ZKR-100 Data (the “Additional Overpayments”) that EY was unable to match (the “Unassociated Data”). Most of the Unassociated Data relates to specialty chemicals sold by a single supplier, Georgia Pacific, that did not share its transaction data with IP. One of the specialty chemicals Georgia Pacific produced was Amrez-8870. The supply of Amrez-8870 to IP was taken over by another supplier, Nalco, in 2018.²⁵
31. The Glasser Report calculates the average mark-up for Amrez-8870 based on Nalco’s sales from 2018-2019 and extrapolates that mark-up to estimate the overpayment on Amrez-8870 sales from Georgia Pacific in 2011-2018 to DGS/Mid-South and sold on to IP. The resulting Additional

²¹ Glasser Report, Schedule 2.7; ZKR-100 Data; Majority Supplier Datasets.

²² Glasser Report, Schedule 2.7; ZKR-100 Data; Majority Supplier Datasets.

²³ Glasser Report, Schedule 2.7; ZKR-100 Data; Majority Supplier Datasets.

²⁴ EY Access Letter and related email (JAG.INS.00160388-390 at 390).

²⁵ Glasser Report, paras. 5.3.1-9, pgs. 14-17.

Overpayment for Amrez-8870 sales is calculated in the Glasser Report as \$3.1 million based on the Unassociated Data from 2012 to 2018 and \$0.5 million based on the Business Warehouse data related to Amrez-8870 from 2011 to 2012.²⁶

32. Despite the differences in mark-up percentages across suppliers and over time, the Glasser Report simply assumes that Georgia Pacific would have had an identical mark-up over a seven-year period from 2012 to 2018 as Nalco did in 2018 to 2019 for sales of Amrez-8870.
33. The Glasser Report performs another extrapolation for the non-Amrez-8870 portion of the Unassociated Data and invoice data from Business Warehouse, the system used by IP prior to 2012 and the ZKR-100 Data. While the invoice data in Business Warehouse contained less information than was captured in the ZKR-100 Data, I understand EY was still able to identify transactions involving DGS/Mid-South. To calculate the corresponding Additional Overpayment, the Glasser Report calculates the average mark-up by year for the 6,000 matched invoices and extrapolates the resulting mark-up percentages to estimate the overpayment on non-Amrez-8870 chemical purchases in the Unassociated Data and the Business Warehouse Data based on the year of purchase.²⁷
34. As discussed earlier, the mark-up percentages vary significantly across the Majority Suppliers and the mills to which the products were sold. Still, the Glasser Report simply applies the average annual mark-up percentages to the non-Amrez-8870 chemical sales reflected in the Unassociated Data and Business Warehouse data. Some of the sales to which the annual mark-up percentages are applied do not even appear to be chemical sales. For example, the material descriptions for some of the Unassociated Data and Business Warehouse Data includes “General Mill Cleaning”, “Hood Cleaning”, and “Equipment Cost” do not appear to refer to chemicals.²⁸ The Glasser Report does not address these items or describe why its appropriate to apply average annual mark-up percentages based on chemical sales to such items.
35. The resulting Additional Overpayment for non-Amrez-8870 chemical sales is calculated in the Glasser Report as \$0.4 million based on the Unassociated Data from 2012 to 2018 and \$0.4 million based on the Business Warehouse data related to Amrez-8870 from 2011 to 2012. The total Additional Payments for Amrez-8870 and non Amrez-8870 chemicals is \$4.5 million.²⁹

²⁶ Glasser Report, paras. 5.3.5, pgs. 14-15.

²⁷ Glasser Report, paras. 5.3.1-9, pgs. 14-17.

²⁸ EY Report, Schedule 3A.2b and 3B.2B. The overpayment on these items is approximately \$60,000. See **Exhibit 8**.

²⁹ Glasser Report, paras. 5.3.7-8, pg. 16.

36. As with the calculation of net overpayments, the above factors also support the conclusion that the Glasser Report's calculation of \$4.5 million of Additional Overpayments for the DGS/Mid-South invoices is unreliable.

B. The Glasser Report's Flawed Mark-up Assumption

37. The Glasser Report is based on a flawed assumption that 100% of the mark-up of the Majority Supplier Invoices is improper and should be considered loss. According to the Glasser Report, IP should not have paid any mark-up at all.³⁰
38. This assumption is inconsistent with a number of indications that mark-ups were normal and expected, including, for example:
- a. Correspondence between IP, the Department of Justice, and the FBI describe mark-ups charged to IP by other diverse suppliers, including Chou Chemical and KBG.³¹
 - b. An IP internal audit report dated July 28, 2021 discusses how another diverse supplier, Chou Chemical, caused IP to pay \$7.4 million to \$9.9 million more for caustic soda than the average of purchases directly from majority suppliers from 2017 to Q1 2021.³²
39. The Coates Report concludes that a mark-up of at least 8% is appropriate and acceptable for DGS and Mid-South.³³ Based on this conclusion, the resulting \$22.3 million overpayment calculated in the Glasser Report would be decreased by **\$9.1 million** to \$13.2 million. See **Exhibits 6A** and **6B**.
40. This adjusted overpayment is calculated by removing the acceptable mark-up of the Majority Supplier invoice from the Glasser Report's calculated overpayment. For example, the Majority Supplier invoice total for Nalco is \$33.0 million and the corresponding DGS/Mid-South Invoice total is \$40.2 million, resulting in a 22% mark-up percentage or a \$7.2 million mark-up, which the Glasser Report calculates as a \$6.9 million overpayment (after accounting for \$0.3 million of unpaid invoices). Applying the average acceptable mark-up of 8% of the Majority Supplier invoice total of \$33.0 million results in an acceptable mark-up of \$2.6 million. Subtracting the acceptable \$2.6 million mark-up from the Glasser Report's \$6.9 million overpayment results in an adjusted overpayment of \$4.3 million. See **Exhibit 6A**.
41. Additionally, the \$4.5 million of extrapolated overpayments would be decreased by **\$0.7 million** to \$3.8 million. The adjusted extrapolated overpayment is calculated by removing the acceptable

³⁰ Glasser Report, paras. 5.2.1-2, pg. 10.

³¹ Email correspondence (JAG.INS.00176012-017 at 013 and 015).

³² IP Finance Chou Internal Audit Report (JAG.INS.00169603-622 at 608).

³³ Coates Report, paras. 47-48, pg. 14.

mark-up of the implied Majority Supplier invoice from the Glasser Report's calculated overpayment. Because for these extrapolated overpayments, the Glasser Report has not identified the associated Majority Supplier invoices, I calculated the implied Majority Supplier invoice by subtracting the Glasser Report's overstatement from the DGS/Mid-South Invoice total. I then calculated the adjusted overpayment after accounting for the average 8% acceptable mark-up consistent with the methodology described in the paragraph above. See **Exhibit 6B**.

C. IP's Settlements with Majority Suppliers

42. I understand that in December 2019, IP terminated its relationship with DGS/Mid-South and informed the Majority Suppliers who then discontinued sales to DGS/Mid-South. Following termination, DGS/Mid-South stopped paying the Majority Suppliers for chemicals already delivered to IP under Tier 1 Arrangements. Four of the Majority Suppliers demanded payment from IP for \$3.4 million of chemicals procured by DGS/Mid-South and delivered to IP. As a result, IP entered into settlement agreements with the Majority Suppliers (the "Settlement Agreements") and paid \$2.7 million to settle the DGS/Mid-South unpaid invoices. The Glasser Report includes the \$2.7 million as part of its calculation of the losses incurred by IP.³⁴
43. It does not appear that IP was contractually required to make any payments related to the \$3.4 million of invoices unpaid by DGS/Mid-South. IP's corporate representative acknowledges in testimony that IP had no contractual relationship with the Majority Suppliers with respect to these unpaid invoices.³⁵ Thus, IP does not appear to have been required to pay the \$2.7 million absent the Settlement Agreements. IP's corporate representative testified that these payments were made to maintain supply from the Majority Suppliers and for fear of a potential lawsuit.³⁶ However, the Glasser Report does not identify any evidence that shows the Majority Suppliers threatened to withhold supply. Nor does it discuss why the threat of lawsuits was meaningful without any contractual obligation to pay.
44. As a result, it does not appear that IP had to make the \$2.7 million payments because of Jagannath's "scheme" and those payments are inconsistent with IP's mitigation obligations. Thus, the payments made under the Settlement Agreements should be excluded, and the Glasser Report's total losses should be reduced by **\$2.7 million**.

³⁴ Glasser Report, paras 5.4.1-8, pgs. 17-18; EY Report (JAG.INS.00160280-300 at 288).

³⁵ IP designated Daniel Van Horn, its external counsel, as a 30(b)(6) witness or corporate representative. Transcript for the deposition of Daniel Van Horn dated November 7, 2023 (the "Van Horn Deposition"), pgs. 112-131.

³⁶ Van Horn Deposition, pgs. 112-131.

D. Tier 2 Commissions

45. Aside from the Tier 1 Arrangements, the Glasser Report also calculated losses relating to Tier 2 Arrangements where Majority Suppliers contracted directly with IP to provide specialty chemicals. The Glasser Report states that DGS/Mid-South received commissions (the “Tier 2 Commissions”) from Majority Suppliers under the Tier 2 Arrangements and that the Majority Suppliers increased the mark-up on their invoices by an amount equal to the commissions. The Glasser Report states, “To compensate for the Tier 2 commissions that they were required to pay to DGS/Mid-South, certain majority suppliers may have increased the mark-up on the selling price for their products sold to IP.”³⁷ Even though it states that the Majority Suppliers may have increased their selling price, the Glasser Report calculations assume that the Majority Suppliers increased the mark-up on every Tier 2 Arrangement invoice by an amount equal to the commissions.
46. The Glasser Report does not, however, provide any analysis or explanation for the fundamental assumption that the Majority Suppliers increased the mark-ups on these invoices. The Glasser Report also appears to assume that the Majority Suppliers received no benefit from the Tier 2 Arrangement from DGS/Mid-South and therefore would not accept a lower profit margin on the Tier 2 Arrangements. In contrast with this assumption, email correspondence involving IP employees indicates that at least some benefit was obtained in the form of contract extensions that the Majority Suppliers qualified for under the Tier 2 Arrangement.³⁸ Also, when IP personnel directly inquired with a Majority Supplier as to whether or not higher prices were charged to IP as a result of the commissions to DGS/Mid-South, the Majority Supplier representative responded that there was “no established upcharge”³⁹ and IP personnel reported internally that “Nalco was adamant that IP is not paying any upcharge or covering the cost of Nalco’s Tier 2 expenses or payments to DGS.”⁴⁰ Tier 2 Commissions paid by Nalco constitute more than 98% of the loss calculation in the Glasser Report for this category of the claim.⁴¹
47. The Glasser Report fails to prove that the Majority Suppliers increased the pricing of its invoices to IP by the amount of commissions paid to DGS/Mid-South. Excluding these commissions reduces the loss calculation by **\$1.9 million**.

³⁷ Glasser Report, paras. 5.5.1-6, pgs. 18-20.

³⁸ Email correspondence (JAG.INS.011872-877 at 876); email correspondence (JAG.INS.012359_001-002).

³⁹ Email correspondence (JAG.INS.011883-887 at 884).

⁴⁰ Email correspondence (JAG.INS.012359_001-002).

⁴¹ Glasser Report, para. 5.5.6, pg. 20 showing the Nalco Tier 2 Commissions as \$1,912,964 of total Tier 2 Commissions of \$1,938,966.

Exhibit 1



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Brad Wilson, Managing Partner and CEO of StoneTurn, leverages nearly two decades of experience in forensic accounting and forensic auditing to advise companies and their counsel on complex financial, accounting, valuation and compliance matters.

Brad has worked with clients involved in a wide range of complex litigation matters, including breach of contract, post-acquisition disputes, regulatory issues, allegations of unfair business practices and shareholder disputes. He has extensive experience quantifying damages, preparing business valuation analyses, and analyzing financial statements and records. Brad has testified as an expert witness in state and federal courts, at depositions and in arbitrations.

Brad has also led internal corporate investigations involving potential violations of the False Claims Act (FCA), improper accounting for government contracts, employee and executive fraud and embezzlement, and improper application of Generally Accepted Accounting Principles (GAAP). He has experience working with clients to determine scope, leading fact-finding activities and assisting clients in reporting the results of internal investigations to company management, boards of directors, regulators and criminal prosecutors.

Additionally, Brad has extensive experience assessing corporate compliance programs. He recently served as the deputy to the Department of Justice-appointed compliance and business ethics monitor to Deutsche Bank and an Independent Compliance Auditor for a Top 5 automotive manufacturer.

Education

MBA, Boston College

B.S. International
Business, Fairfield
University

Practice Areas

Compliance & Monitoring

Litigation

Investigations

Valuation

Brad is a Certified Public Accountant (CPA) in Massachusetts, a Certified Fraud Examiner (CFE) and a Certified Management Accountant (CMA). He is also Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants.

SELECT PROFESSIONAL EXPERIENCE

Post-Acquisition Disputes

- Brad has advised counsel and insurance carriers on the evaluation of representation and warranty insurance policy claims. These claims, some of which have exceeded \$100 million, generally involved alleged breaches of representations and warranties resulting from misstated financial statements, incomplete or inaccurate financial disclosures and undisclosed liabilities or changes in key customer relationships. Brad's work included an assessment of whether a claimed breach occurred, and an evaluation of the resulting financial loss including alleged diminution of value.
- Brad has worked with both buyers and sellers in connection with post-acquisition disputes. Brad has investigated allegations of fraud or other breaches of representations and warranties, quantified damages, prepared business valuation analyses, and prepared expert reports and testified regarding losses arising from disputed merger and acquisition transactions.

Other Disputes

- Brad has prepared business valuation analyses for use at trial or arbitration, during mediation discussions and in federal tax filings. These analyses have involved determining the impact of significant potential litigation losses on value, the correct discount rate to sue on a long-term lease, the value of a terminated franchisee's business, and the impact on value of the loss of a key supplier relationship.
- Brad has performed complex financial and economic damages analyses in various breach of contract, unfair business practice and other disputes. These projects have involved developing detailed financial models, preparing expert reports, conducting interviews with client personnel, reviewing financial and accounting records, and preparing rebuttal analyses. Brad has also worked with counsel to develop litigation strategies and prepare witnesses for deposition and trial testimony.

Internal Investigations

- Brad has managed and participated in several investigations of employee and executive theft. These investigations have identified losses ranging up to and more than \$50 million. These projects have included the identification and quantification of misappropriated funds, the restatement of accounting records, providing reports to management or boards of directors, assisting counsel in related civil suits and assisting the company in referring the matters for criminal prosecution.

- Brad has managed and participated in the investigation of improper accounting at both public and privately held companies. These matters have involved improper revenue recognition, earnings management, accounting for stock-based compensation and other GAAP. Brad's work has included interviewing employees and reviewing accounting records to determine transactional fact patterns, identifying the appropriate accounting treatments, assisting management in restatement of previously issued financial statements, and working with management to present conclusions to outside auditors.
- Brad has worked with counsel to assist in the defense of individuals and organizations against criminal and civil allegations of violations of securities laws, the False Claims Act and other fraudulent activity. Brad's work has involved performing internal investigations, the preparation of in-depth accounting analyses, and assisting counsel with trial preparation and presentations to regulators.

Compliance Program Assessments

- Served as the Engagement Partner for the DOJ-appointed Independent Compliance and Business Ethics Monitor of a global investment bank. The team was responsible for assessing the bank's compliance with the terms of a Deferred Prosecution Agreement related to LIBOR and EURIBOR manipulation; reviewing ethics and compliance programs across the bank, including policies and procedures designed to prevent and detect violations of antifraud and anti-trust laws; and auditing antifraud and anti-trust controls.
- Served as a DOJ-appointed Independent Compliance Auditor for a Top 5 automotive manufacturer. Brad and his team were responsible for assessing the automotive manufacturer's compliance with the remediation of its ethics and compliance program in accordance with a DOJ Consent Decree. The team audited the company's internal controls, policies and procedures to assess their effectiveness in preventing and detecting further violations of environmental laws.

PROFESSIONAL AFFILIATIONS / OTHER

- Member, American Institute of Certified Public Accountants (AICPA)
- Fellow Member, Massachusetts Society of Certified Public Accountants
- Certified Public Accountant in Massachusetts (CPA)
- Accredited in Business Valuation (ABV)
- Member, Institute of Management Accountants
- Certified Management Accountant (CMA)
- Member, Association of Certified Fraud Examiners
- Certified Fraud Examiner (CFE)
- Board Member, Boston Partners in Education

PRESENTATIONS AND PUBLICATIONS

- "How can audit firms respond to ongoing regulatory scrutiny?" Thomson Reuters, August 2023
- "Investing in a culture of compliance during an economic downturn" Thomson Reuters, April 2023
- "After a Chaotic First Half, What's on the Horizon for Forensic Accountants in 2022?" CPA Practice Advisor, July 2022
- "Compliance-Related Diligence Protects M&A ROI" Crunchbase News, October 2021
- "SEC-Imposed Monitors," Chapter 9 of the Practising Law Institute's SEC Compliance and Enforcement Answer Book (2020 Edition), with Jonny Frank
- Tried-and-True Damages Theories: The Expert Perspective; Massachusetts Continuing Legal Education, Inc. February 2018
- "SEC-Imposed Monitors," Chapter 9 of the Practising Law Institute's SEC Compliance and Enforcement Answer Book (2017 Edition), with Jonny Frank.
- The SEC and Private Funds: New Year, Same Focus, Law360, February 23, 2016, with Tristan Cecala

TESTIMONIAL EXPERIENCE

2023	Helmut Floesser v. Belmont Instrument Corp et al.	Expert witness regarding financial analysis and loss calculations
		Trial testimony
		Superior Court of the Commonwealth of Massachusetts, Essex County
		Case No. 1877-CV-00191
	pH Beauty Holdings III, Inc., v. Certain Underwriters at Lloyd's London Subscribing to Policy Number BC-BS-2018-98896-0130, and HDI Global Specialty SE	Expert witness regarding accounting and valuation issues
		Deposition Testimony
		Superior Court of the Commonwealth of Massachusetts, Suffolk County
		Civil Action No. 2184CV01586
	State of North Dakota v. The United States of America	Expert witness regarding damages
		Deposition Testimony
		United States District Court for the District of North Dakota
		Docket No. 1:19-cv-00150-DMT-APS

2021	[Employee] v. [Employer]	<p>Expert witness regarding lost earnings in an employment dispute</p> <p>Arbitration Testimony</p> <p>American Arbitration Association</p> <p>Case No. 01-20-0009-8587</p>
2020	Swiss Reinsurance Company, Ltd., et al. v. General Electric Company, et al.	<p>Expert witness regarding accounting principles and damages in post-acquisition dispute</p> <p>Deposition Testimony</p> <p>Supreme Court of the State of New York, County of New York</p> <p>Index No. 651752/2017</p>
2018	[Partner] v. [Partner]	<p>Expert witness regarding fair market value of certain partnership interests</p> <p>Arbitration Testimony</p> <p>JAMS Arbitration No. 1400017373</p>
	Tracker Connect (Pty) LTD v. LoJack Equipment Ireland, Ltd.	<p>Expert witness regarding damages from a breach of a license agreement.</p> <p>Arbitration Testimony</p> <p>International Centre for Dispute Resolution of the American Arbitration Association</p>
2017	In re Ocwen Financial Corporation Securities Litigation	<p>30(b)(6) witness for StoneTurn Group regarding StoneTurn's engagement as the Compliance Monitor to Ocwen Financial Corporation</p> <p>Deposition Testimony</p> <p>Unites States District Court for the Southern District of Florida</p> <p>C.A. 14-CIV-81057-WPD</p>
2015	United States of America Ex Rel. Michael J. Fisher, Brian Bullock and	<p>30(b)(6) witness for StoneTurn Group regarding StoneTurn's engagement as the Compliance Monitor to Ocwen Financial Corporation</p> <p>Deposition Testimony</p>

Michael Fisher,
Individually and Brian
Bullock, Individually v.
Ocwen Loan Servicing,
LLC and Ocwen
Financial Corporation

Unites States District Court for the Eastern District of Texas
C.A. 4:12-CV-5430

Sodexo Management,
Inc. v. School District
of the City of Detroit et
al.

Expert Witness regarding methodology for calculating lost profits
Deposition and Arbitration Testimony
American Arbitration Association
Case No. 01-14-0000-4618

2013

Elizabeth Beninati v.
Steven Borghi., et al.

Expert witness regarding damages and accounting matters.
Deposition and Trial Testimony
Superior Court of the Commonwealth of Massachusetts
Civil Action No. 12-1985

Tracker do Brasil LTDA
v. LoJack Equipment
Ireland, Ltd.

Expert witness regarding financial analysis of a distributor business.
Arbitration Testimony
International Centre for Dispute Resolution of the American Arbitration
Association
Case No. 50 117 T00609 11

2013

HITE Hedge Asset
Management, LLC,
HITE Hedge LP and
HITE Hedge Offshore
Ltd. v. Sanders Morris
Harris Inc. and Jon R.
Wessels

Expert witness regarding financial damages.
Arbitration Testimony
Financial Industry Regulatory Authority Dispute Resolution
Arbitration No. 11-04815

- 2011** **United States of
America v. Frank Miller** Expert witness regarding certain aspects of a complex financial fraud.
Sentencing Hearing Testimony
United States District Court for the District of Massachusetts
Criminal No. 4:08-40026-FDS

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Bates	DGS_0014018-021		
Bates	DGS_0016824-824		
Bates	DGS_0017212-212		
Bates	JAG.INS.00135587-587		
Bates	JAG.INS.00140131-131		
Bates	JAG.INS.00142786-786		
Bates	JAG.INS.00148026-026		
Bates	JAG.INS.00150009-009		
Bates	JAG.INS.00150026-026		
Bates	JAG.INS.00150027-027		
Bates	JAG.INS.00169603-622		
Bates	JAG.INS.00175757-757		
Bates	JAG.INS.012359_001-002		
Bates	JAG.INS.012384_001-004		
Bates	JAG.INS.036491-492		
Bates	JAG.INS.037236-236		
Bates	JAG.INS.037257-257		
Bates	JAG.INS.039946-946		
Bates	JAG.INS.114598-612		
Bates	JAG.INS.11617-620		
Bates	JAG.INS.116407-425		
Bates	JAG.INS.116961-987		
Bates	JAG.INS.11872-977		
Bates	JAG.INS.11883-887		
Bates	JAG.INS.119075-075		
Bates	JAG.INS.119077-077		
Bates	JAG.INS.119080-081		
Bates	JAG.INS.11949-952		
Bates	JAG.INS.125864-867		
Bates	JAG.INS.12698-703		
Bates	JAG.INS.12759-766		
Bates	JAG.INS.130603-606		
Bates	JAG.INS.131011-013		
Bates	JAG.INS.131038-054		
Bates	JAG.INS.131056-056		
Bates	JAG.INS.132676-676		
Bates	JAG.INS.133158-166		
Bates	JAG.INS.133984-984		
Bates	JAG.INS.134175-179		
Bates	JAG.INS.135553-561		
Bates	JAG.INS.135581-589		
Bates	JAG.INS.136873-917		
Bates	JAG.INS.137046-048		
Bates	JAG.INS.138542-545		
Bates	JAG.INS.140100-102		
Bates	JAG.INS.140119-121		
Bates	JAG.INS.140130-130		
Bates	JAG.INS.140132-133		
Bates	JAG.INS.140140-142		
Bates	JAG.INS.140324-328		
Bates	JAG.INS.141369-371		

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Bates	JAG.INS.142350-354		
Bates	JAG.INS.142382-395		
Bates	JAG.INS.142409-420		
Bates	JAG.INS.142644-649		
Bates	JAG.INS.142680-714		
Bates	JAG.INS.142734-748		
Bates	JAG.INS.142765-768		
Bates	JAG.INS.142771-785		
Bates	JAG.INS.14396-445		
Bates	JAG.INS.144028-035		
Bates	JAG.INS.14446-499		
Bates	JAG.INS.148027-036		
Bates	JAG.INS.14809-862		
Bates	JAG.INS.148134-143		
Bates	JAG.INS.148183-187		
Bates	JAG.INS.148198-208		
Bates	JAG.INS.148211-212		
Bates	JAG.INS.148244-260		
Bates	JAG.INS.149081-084		
Bates	JAG.INS.149710-718		
Bates	JAG.INS.149736-737		
Bates	JAG.INS.149808-889		
Bates	JAG.INS.149990-990		
Bates	JAG.INS.150028-054		
Bates	JAG.INS.150072-075		
Bates	JAG.INS.150083-086		
Bates	JAG.INS.150155-181		
Bates	JAG.INS.150835-838		
Bates	JAG.INS.151067-087		
Bates	JAG.INS.153180-198		
Bates	JAG.INS.153322-325		
Bates	JAG.INS.153327-329		
Bates	JAG.INS.154708-721		
Bates	JAG.INS.15489-670		
Bates	JAG.INS.154945-036		
Bates	JAG.INS.155663-666		
Bates	JAG.INS.155694-694		
Bates	JAG.INS.155866-868		
Bates	JAG.INS.156120-120		
Bates	JAG.INS.156237-240		
Bates	JAG.INS.15671-673		
Bates	JAG.INS.156867-875		
Bates	JAG.INS.158361-365		
Bates	JAG.INS.158533-533		
Bates	JAG.INS.159708-160586		
Bates	JAG.INS.16242-378		
Bates	JAG.INS.163445-164254		
Bates	JAG.INS.16561-563		
Bates	JAG.INS.00166012-017		
Bates	JAG.INS.168254-753		
Bates	JAG.INS.169159-570		

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Bates	JAG.INS.171698-862		
Bates	JAG.INS.173556-562		
Bates	JAG.INS.175717-780		
Bates	JAG.INS.175843-878		
Bates	JAG.INS.176012-017		
Bates	JAG.INS.176029-035		
Bates	JAG.INS.176043-049		
Bates	JAG.INS.17801-810		
Bates	JAG.INS.18346-350		
Bates	JAG.INS.18415-416		
Bates	JAG.INS.18420-422		
Bates	JAG.INS.18642-746		
Bates	JAG.INS.18820-821		
Bates	JAG.INS.18835-19010		
Bates	JAG.INS.19069-267		
Bates	JAG.INS.19293-303		
Bates	JAG.INS.19679-680		
Bates	JAG.INS.19757-757		
Bates	JAG.INS.19759-776		
Bates	JAG.INS.20522-532		
Bates	JAG.INS.2462-472		
Bates	JAG.INS.27580-659		
Bates	JAG.INS.29050-205		
Bates	JAG.INS.29645-697		
Bates	JAG.INS.30486-487		
Bates	JAG.INS.31895-904		
Bates	JAG.INS.32136-247		
Bates	JAG.INS.32259-266		
Bates	JAG.INS.33511-649		
Bates	JAG.INS.36486-490		
Bates	JAG.INS.3662-762		
Bates	JAG.INS.37235-235		
Bates	JAG.INS.37256-256		
Bates	JAG.INS.3770-790		
Bates	JAG.INS.3830-858		
Bates	JAG.INS.39943-945		
Bates	JAG.INS.39947-40123		
Bates	JAG.INS.44364-386		
Bates	JAG.INS.4794-821		
Bates	JAG.INS.51147-179		
Bates	JAG.INS.5641-695		
Bates	JAG.INS.5700-965		
Bates	JAG.INS.5994-6176		
Bates	JAG.INS.6203-207		
Bates	JAG.INS.7527-711		
Bates	JAG.INS.8249-302		
Bates	JAG.INS.8305-358		
Bates	JAG.INS.8495-498		
Bates	JAG.INS.8637-640		
Bates	JAG.INS.8850-874		
Bates	JAG.INS.8931-936		

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Bates	JAG.INS.8939-944		
Bates	JAG.INS.012359 001-002		
Bates	NALCO-000150-167		
Bates	NALCO-000172-257		
Deposition Transcripts		Deposition of Daniel Van Horn	DanielVanHorn COND(28332033.1).pdf
Invoice Support		EY Claim Preparation Invoice	Invoice-U000389054.pdf
Invoice Support		EY Claim Preparation Invoice	Invoice-U000403137.pdf
Invoice Support		EY Claim Preparation Invoice	Invoice-U000498520.pdf
Invoice Support		EY Investigation Invoice	Invoice-U000327958.pdf
Invoice Support		EY Investigation Invoice	Invoice-U000388952.pdf
Invoice Support		EY Investigation Invoice	Invoice-U000403138.pdf
Invoice Support		EY Investigation Invoice	Invoice-U000432606.pdf
Invoice Support		EY Investigation Invoice	Invoice-U000457319.pdf
Invoice Support		EY Investigation Invoice	Invoice-U000471768.pdf
Invoice Support		EY Investigation Invoice	Invoice-U000498521.pdf
Invoice Support		EY Investigation Invoice	Invoice - U000345127.pdf
Invoice Support		Invoice Pairing Sample Support	Plasmine 126.pdf
Invoice Support		Invoice Pairing Sample Support	Plasmine 132.pdf
Invoice Support		Invoice Pairing Sample Support	Plasmine 146.pdf
Invoice Support		Invoice Pairing Sample Support	Plasmine 194.pdf
Invoice Support		Invoice Pairing Sample Support	Plasmine 195.pdf
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Invoice Support		Invoice Pairing Sample Support	Plasmine 237.pdf

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
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Invoice Support		Invoice Pairing Sample Support	Plasmine 253.pdf
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Invoice Support		Invoice Pairing Sample Support	Kemira 1074.pdf
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Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Invoice Support		Invoice Pairing Sample Support	Kemira 1110.pdf
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Invoice Support		Invoice Pairing Sample Support	Kemira 1112.pdf
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Invoice Support		Invoice Pairing Sample Support	Kemira 1115.pdf
Invoice Support		Invoice Pairing Sample Support	Kemira 592.pdf
Invoice Support		Invoice Pairing Sample Support	Kemira 594.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1015.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1016.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1017.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1018.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1019.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1020.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1023.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1107.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1109.pdf
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Invoice Support		Invoice Pairing Sample Support	DXI 1117.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1118.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1119.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1143.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1144.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1286.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1295.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 1321.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 359.pdf
Invoice Support		Invoice Pairing Sample Support	DXI 534.pdf
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Invoice Support		Invoice Pairing Sample Support	DXI 974.pdf

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Invoice Support		Invoice Pairing Sample Support	DXI 978.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 1.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 112.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 12.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 197.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 198.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 199.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 2.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 200.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 201.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 202.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 203.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 204.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 205.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 230.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 231.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 232.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 233.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 234.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 235.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 236.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 237.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 238.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 260.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 38.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 52.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 54.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 56.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 6.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 64.pdf
Invoice Support		Invoice Pairing Sample Support	Solenis 65.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 14.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 15.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 16.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 18.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 19.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 2.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 20.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 22.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 23.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 24.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 25.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 26.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 264.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 266.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 267.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 268.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 269.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 273.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 274.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 276.pdf

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Invoice Support		Invoice Pairing Sample Support	Olin 278.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 281.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 284.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 285.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 286.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 288.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 289.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 29.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 290.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 291.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 295.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 296.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 297.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 3.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 300.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 301.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 302.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 32.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 34.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 35.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 36.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 37.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 38.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 39.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 4.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 40.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 41.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 5.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 6.pdf
Invoice Support		Invoice Pairing Sample Support	Olin 7.pdf
Legal Pleadings		Affidavit of Marcus T. Vance	International Paper - Jag - Criminal Affidavit.pdf
Legal Pleadings		Beazley Commercial Crime Policy	International-Paper--Beazley-Commercial-Crime-Admitted-Policy-V27C90190101-01-Jul-2019(26137246.1).pdf
Legal Pleadings		Beazley Deposition Notice	30(b)(6) Dep Notice(27897768.1).docx
Legal Pleadings		Criminal Complaint of Marcus T. Vance	International Paper - Jag Criminal Compl.pdf
Legal Pleadings		Government's Motion to Dismiss Complaint	International Paper - USA Mot to Dismiss Jag Crim. Compl.pdf
Legal Pleadings		International Paper Initial Complaint, dated November 11, 2022	2022-11-11 Complaint.pdf
Legal Pleadings		Joint Motion for Modification of Pre-Trial Deadlines	Revised scheduling order.pdf
Legal Pleadings		Beazley Answer to Plaintiff's Complaint	Answer to Complaint (Beazley).pdf
Other		Buckman KBG Analysis Preliminary Observations Presentation	Buckman KBG Analysis Preliminary Observations October 13 2021(264540248.1).pdf
Other		EY IP Helpline Preliminary Observations Presentation	Ex. T International Paper Investigation Support Report 12 3 2020(27534816.1).pdf
Other		Georgia Pacific Sales Agreement	DGS2289.pdf
Other		Glasser CV	Exhibit A - CV.pdf
Other		Glasser Damages Calculation	Exhibit C - Damages Calculation.pdf
Other		Glasser Damages Calculation	Exhibit C - Damages Calculation.xlsx
Other		Glasser Information Considered	Exhibit B - Info Considered.pdf
Other		Glasser Report	Expert Witness Report of Robert H. Glasser.pdf
Other		International Paper Proof of Loss Summary	Ex. U Attachment 8 International Paper Proof of Loss 12.05.20(26119631.1)(27534817.1).xlsx
Other		International Paper Purchase Order to DGS	DGS2008.pdf
Other		Kroll Asset Search Investigation Presentation	Beazley 0000000064.0001.pdf
Other		Letter from Georgia Pacific to DGS	DGS1868.pdf
Other		Letter from Georgia Pacific to DGS	DGS3586.pdf

Exhibit 2: Documents Considered

Category	Bates	Description	File Name
Other		Letter from Georgia Pacific to DGS	DGS3662.pdf
Other		Letter from Georgia Pacific to DGS	DGS4118.pdf

Exhibit 3A: Overpayments by Mills (Sample v. Non-Sample)

(in USD)

#	Mill [1]	Sample [2]					Non-Sample [2]					Total				
		IP Paid Amount [3]	Majority Supplier Invoice	Overpayment	Count of Matches	% of Total	IP Paid Amount [3]	Majority Supplier Invoice	Overpayment	Count of Matches	% of Total	IP Paid Amount [3]	Majority Supplier Invoice	Overpayment	Count of Matches	% of Total
1	Riverdale Mill	\$ 11,340,962	\$ 8,280,025	\$ 3,060,938	91	13.7%	\$ 12,125,749	\$ 10,777,115	\$ 1,348,634	549	6.0%	\$ 23,466,711	\$ 19,057,140	\$ 4,409,571	640	19.7%
2	Red River Mill	1,699,545	1,058,989	640,556	40	2.9%	10,421,532	7,244,085	3,177,446	825	14.2%	12,121,077	8,303,074	3,818,002	865	17.1%
3	Springfield Mill	648,488	434,276	214,212	13	1.0%	12,088,309	9,517,119	2,571,190	369	11.5%	12,736,797	9,951,395	2,785,402	382	12.5%
4	Eastover Mill	8,541,348	7,384,178	1,157,170	42	5.2%	2,177,924	1,949,898	228,026	100	1.0%	10,719,272	9,334,076	1,385,196	142	6.2%
5	Orange Mill	796,745	607,459	189,286	21	0.8%	3,666,229	2,598,131	1,068,098	618	4.8%	4,462,975	3,205,590	1,257,384	639	5.6%
6	Vicksburg Mill	1,802,218	1,286,225	515,993	10	2.3%	3,679,379	3,068,516	610,863	376	2.7%	5,481,597	4,354,741	1,126,856	386	5.0%
7	Texarkana Mill	210,904	110,633	100,271	31	0.4%	3,360,893	2,385,565	975,328	556	4.4%	3,571,797	2,496,198	1,075,599	587	4.8%
8	Rome Mill	25,852	14,991	10,861	3	0.0%	1,128,665	680,217	448,448	175	2.0%	1,154,517	695,208	459,309	178	2.1%
9	Valliant Mill	257,408	213,750	43,658	6	0.2%	3,338,754	3,127,625	211,129	83	0.9%	3,596,162	3,341,375	254,787	89	1.1%
10	Port Wentworth Mill	38,678	23,673	15,005	7	0.1%	-	-	-	-	0.0%	38,678	23,673	15,005	7	0.1%
11	Newport Mill	592,141	541,578	50,563	2	0.2%	10,101,781	10,351,165	(249,384)	68	-1.1%	10,693,922	10,892,743	(198,821)	70	-0.9%
12	Mansfield Mill	-	-	-	-	0.0%	23,620,297	21,079,410	2,540,887	1,197	11.4%	23,620,297	21,079,410	2,540,887	1,197	11.4%
13	Maysville Mill	-	-	-	-	0.0%	6,421,987	5,178,939	1,243,048	73	5.6%	6,421,987	5,178,939	1,243,048	73	5.6%
14	Georgetown Mill	-	-	-	-	0.0%	4,259,776	3,223,541	1,036,235	94	4.6%	4,259,776	3,223,541	1,036,235	94	4.6%
15	Courtland Mill	-	-	-	-	0.0%	3,223,972	2,895,714	328,258	146	1.5%	3,223,972	2,895,714	328,258	146	1.5%
16	Savannah Mill	-	-	-	-	0.0%	1,545,194	1,317,355	227,839	40	1.0%	1,545,194	1,317,355	227,839	40	1.0%
17	Pensacola Mill	-	-	-	-	0.0%	1,731,927	1,513,451	218,476	97	1.0%	1,731,927	1,513,451	218,476	97	1.0%
18	Prattville Mill	-	-	-	-	0.0%	2,194,479	2,049,615	144,864	91	0.6%	2,194,479	2,049,615	144,864	91	0.6%
19	Riegelwood Mill	-	-	-	-	0.0%	1,613,392	1,546,915	66,476	55	0.3%	1,613,392	1,546,915	66,476	55	0.3%
20	Ticonderoga Mill	-	-	-	-	0.0%	1,558,012	1,505,138	52,874	62	0.2%	1,558,012	1,505,138	52,874	62	0.2%
21	Bogalusa Mill	-	-	-	-	0.0%	668,077	618,868	49,209	18	0.2%	668,077	618,868	49,209	18	0.2%
22	Pine Hill Mill	-	-	-	-	0.0%	1,255,960	1,215,046	40,913	52	0.2%	1,255,960	1,215,046	40,913	52	0.2%
23	Augusta Mill	-	-	-	-	0.0%	133,629	123,995	9,633	8	0.0%	133,629	123,995	9,633	8	0.0%
Total		\$ 25,954,289	\$ 19,955,778	\$ 5,998,511	266	26.8%	\$ 110,315,917	\$ 93,967,426	\$ 16,348,490	5,652	73.2%	\$ 136,270,206	\$ 113,923,204	\$ 22,347,002	5,918	100.0%

[1] Mills (a.k.a Profit Centers) were identified in the ZKR-100 sheet of Glasser's Exhibit C - Damages Calculations.

[2] Sample and Non-Sample Overpayments were identified by mapping the ZKR-100 sheet and sheets 2.2 - 2.8 of Glasser Report's Exhibit C - Damages Calculations by Transaction Tickmarks. Transaction Tickmarks were identified as having a sample invoice in the aforementioned sheets.

[3] Amount of DGS/Mid-South invoices paid by International Paper.

Exhibit 3B: Mark-ups by Mills (Sample v. Non-Sample)

(in USD)

#	Mill [1]	Sample [2]					Non-Sample [2]					Total				
		DGS/Mid-South Invoice	Majority Supplier Invoice	Mark-ups	Count of Matches	Average Mark-up	DGS/Mid-South Invoice	Majority Supplier Invoice	Mark-ups	Count of Matches	Average Mark-up	DGS/Mid-South Invoice	Majority Supplier Invoice	Mark-ups	Total Count of Matches	Average Mark-up
1	Riverdale Mill	\$ 11,340,962	\$ 8,280,025	\$ 3,060,938	91	37%	\$ 12,239,554	\$ 10,777,115	\$ 1,462,439	549	14%	\$ 23,580,517	\$ 19,057,140	\$ 4,523,377	640	24%
2	Red River Mill	1,699,545	1,058,989	640,556	40	60%	10,435,895	7,244,085	3,191,809	825	44%	12,135,439	8,303,074	3,832,365	865	46%
3	Springfield Mill	648,488	434,276	214,212	13	49%	12,140,315	9,517,119	2,623,196	369	28%	12,788,803	9,951,395	2,837,408	382	29%
4	Eastover Mill	8,541,348	7,384,178	1,157,170	42	16%	2,377,926	1,949,898	428,027	100	22%	10,919,274	9,334,076	1,585,197	142	17%
5	Orange Mill	796,745	607,459	189,286	21	31%	3,679,976	2,598,131	1,081,845	618	42%	4,476,722	3,205,590	1,271,131	639	40%
6	Vicksburg Mill	1,802,218	1,286,225	515,993	10	40%	3,943,634	3,068,516	875,118	376	29%	5,745,852	4,354,741	1,391,111	386	32%
7	Texarkana Mill	210,904	110,633	100,271	31	91%	3,360,893	2,385,565	975,328	556	41%	3,571,797	2,496,198	1,075,599	587	43%
8	Rome Mill	25,852	14,991	10,861	3	72%	1,128,665	680,217	448,448	175	66%	1,154,517	695,208	459,309	178	66%
9	Valliant Mill	264,683	213,750	50,933	6	24%	3,378,767	3,127,625	251,141	83	8%	3,643,449	3,341,375	302,074	89	9%
10	Port Wentworth Mill	45,263	23,673	21,590	7	91%	-	-	-	-	-	45,263	23,673	21,590	7	91%
11	Newport Mill	592,141	541,578	50,563	2	9%	10,990,458	10,351,165	639,293	68	6%	11,582,599	10,892,743	689,856	70	6%
12	Mansfield Mill	-	-	-	-	-	23,681,421	21,079,410	2,602,010	1,197	12%	23,681,421	21,079,410	2,602,010	1,197	12%
13	Maysville Mill	-	-	-	-	-	6,475,613	5,178,939	1,296,674	73	25%	6,475,613	5,178,939	1,296,674	73	25%
14	Georgetown Mill	-	-	-	-	-	4,324,114	3,223,541	1,100,574	94	34%	4,324,114	3,223,541	1,100,574	94	34%
15	Courtland Mill	-	-	-	-	-	3,223,972	2,895,714	328,258	146	11%	3,223,972	2,895,714	328,258	146	11%
16	Savannah Mill	-	-	-	-	-	1,545,194	1,317,355	227,839	40	17%	1,545,194	1,317,355	227,839	40	17%
17	Pensacola Mill	-	-	-	-	-	1,735,523	1,513,451	222,072	97	15%	1,735,523	1,513,451	222,072	97	15%
18	Prattville Mill	-	-	-	-	-	2,227,812	2,049,615	178,197	91	9%	2,227,812	2,049,615	178,197	91	9%
19	Riegelwood Mill	-	-	-	-	-	1,638,989	1,546,915	92,073	55	6%	1,638,989	1,546,915	92,073	55	6%
20	Ticonderoga Mill	-	-	-	-	-	1,558,012	1,505,138	52,874	62	4%	1,558,012	1,505,138	52,874	62	4%
21	Bogalusa Mill	-	-	-	-	-	671,356	618,868	52,488	18	8%	671,356	618,868	52,488	18	8%
22	Pine Hill Mill	-	-	-	-	-	1,342,565	1,215,046	127,519	52	10%	1,342,565	1,215,046	127,519	52	10%
23	Augusta Mill	-	-	-	-	-	133,629	123,995	9,633	8	8%	133,629	123,995	9,633	8	8%
Total		\$ 25,968,149	\$ 19,955,778	\$ 6,012,372	266	30%	\$ 112,234,282	\$ 93,967,426	\$ 18,266,855	5,652	19%	\$ 138,202,431	\$ 113,923,204	\$ 24,279,227	5,918	21%

[1] Mills (a.k.a Profit Centers) were identified in the ZKR-100 sheet of *Glasser's Exhibit C - Damages Calculations*.

[2] Sample and Non-Sample Mark-ups were identified by mapping the ZKR-100 sheet and sheets 2.2 - 2.8 of Glasser Report's Exhibit C - Damages Calculations by Transaction Tickmarks. Transaction Tickmarks were identified as having a sample invoice in the aforementioned sheets.

Exhibit 4A: Overpayments by Majority Supplier (Sample v. Non-Sample)

(in USD)

#	Majority Supplier [1]	Sample [2]					Non-Sample [2]					Total				
		IP Paid Amount [3]	Majority Supplier Invoice	Overpayments	Count of Matches	% of Total	IP Paid Amount [3]	Majority Supplier Invoice	Overpayments	Count of Matches	% of Total	IP Paid Amount [3]	Majority Supplier Invoice	Overpayments	Count of Matches	% of Total
1	Olin	\$ 395,939	\$ 266,136	\$ 129,803	50	1%	\$ 1,550,912	\$ 1,203,459	\$ 347,453	307	2%	\$ 1,946,852	\$ 1,469,595	\$ 477,256	357	2%
2	Solenis	2,970,679	2,180,565	790,114	30	4%	6,785,968	6,145,641	640,327	243	3%	9,756,647	8,326,206	1,430,441	273	6%
3	Brenntag	-	-	-	-	0%	7,958,175	5,560,406	2,397,770	1,542	11%	7,958,175	5,560,406	2,397,770	1,542	11%
4	DXI	302,769	158,608	144,161	44	1%	6,887,999	4,494,911	2,393,088	1,286	11%	7,190,768	4,653,519	2,537,250	1,330	11%
5	Kemira	9,133,489	7,925,756	1,207,733	44	5%	41,249,259	39,192,410	2,056,850	1,137	9%	50,382,748	47,118,166	3,264,583	1,181	15%
6	Plasmine	2,167,712	1,387,150	780,562	50	3%	16,860,130	12,356,360	4,503,770	485	20%	19,027,842	13,743,510	5,284,332	535	24%
7	Nalco	10,983,701	8,037,562	2,946,139	48	13%	29,023,472	25,014,240	4,009,232	652	18%	40,007,173	33,051,802	6,955,371	700	31%
Total		\$ 25,954,289	\$ 19,955,778	\$ 5,998,511	266	27%	\$ 110,315,917	\$ 93,967,426	\$ 16,348,490	5,652	73%	\$ 136,270,206	\$ 113,923,204	\$ 22,347,002	5,918	100%

[1] Majority Suppliers were identified in the ZKR-100 sheet of Glasser's Exhibit C - Damages Calculations.

[2] Sample and Non-Sample Overpayments were identified by mapping the ZKR-100 sheet and sheets 2.2 - 2.8 of Glasser Report's Exhibit C - Damages Calculations by Transaction Tickmarks. Transaction Tickmarks were identified as having a sample invoice in the aforementioned sheets.

[3] Amount of DGS/Mid-South invoices paid by International Paper.

Exhibit 4B: Mark-ups by Majority Supplier (Sample v. Non-Sample)

(in USD)

#	Majority Supplier [1]	Sample [2]					Non-Sample [2]					Total				
		DGS/Mid-South Invoice	Majority Supplier Invoice	Mark-ups	Count of Matches	Average Mark-up %	DGS/Mid-South Invoice	Majority Supplier Invoice	Mark-ups	Count of Matches	Average Mark-up %	DGS/Mid-South Invoice	Majority Supplier Invoice	Mark-ups	Count of Matches	Average Mark-up %
1	Olin	\$ 402,525	\$ 266,136	\$ 136,388	50	51%	\$ 1,567,825	\$ 1,203,459	\$ 364,366	307	30%	\$ 1,970,350	\$ 1,469,595	\$ 500,755	357	34%
2	Solenis	2,977,953	2,180,565	797,388	30	37%	7,106,927	6,145,641	961,286	243	16%	10,084,880	8,326,206	1,758,674	273	21%
3	Brenntag	-	-	-	-	-	7,978,928	5,560,406	2,418,523	1,542	43%	7,978,928	5,560,406	2,418,523	1,542	43%
4	DXI	302,769	158,608	144,161	44	91%	6,901,746	4,494,911	2,406,835	1,286	54%	7,204,515	4,653,519	2,550,997	1,330	55%
5	Kemira	9,133,489	7,925,756	1,207,733	44	15%	42,557,991	39,192,410	3,365,582	1,137	9%	51,691,480	47,118,166	4,573,314	1,181	10%
6	Plasmine	2,167,712	1,387,150	780,562	50	56%	16,860,130	12,356,360	4,503,770	485	36%	19,027,842	13,743,510	5,284,332	535	38%
7	Nalco	10,983,701	8,037,562	2,946,139	48	37%	29,260,734	25,014,240	4,246,494	652	17%	40,244,435	33,051,802	7,192,633	700	22%
Total		\$ 25,968,149	\$ 19,955,778	\$ 6,012,372	266	30%	\$ 112,234,282	\$ 93,967,426	\$ 18,266,855	5,652	19%	\$ 138,202,431	\$ 113,923,204	\$ 24,279,227	5,918	21%

[1] Majority Suppliers were identified in the ZKR-100 sheet of Glasser's Exhibit C - Damages Calculations.

[2] Sample and Non-Sample Mark-ups were identified by mapping the ZKR-100 sheet and sheets 2.2 - 2.8 of Glasser Report's Exhibit C - Damages Calculations by Transaction Tickmarks. Transaction Tickmarks were identified as having a sample invoice in the aforementioned sheets.

(in USD)												[2]
Annual Glasser Mark-ups by Majority Supplier (\$)												
#	Majority Supplier	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total	
1	Nalco	\$ -	\$ 328,966	\$ 418,800	\$ 651,798	\$ 966,860	\$ 974,046	\$ 1,782,881	\$ 2,112,950	\$ (43,668)	\$ 7,192,633	
2	Plasmine	43,606	792,383	1,029,082	1,024,556	795,534	657,983	693,424	247,763	-	5,284,332	
3	Kemira	-	-	-	314,470	730,104	979,250	1,427,306	1,120,711	1,472	4,573,314	
4	DXI	2,316	192,025	208,650	409,456	440,085	622,869	366,311	309,286	-	2,550,997	
5	Brenntag	-	93,103	184,559	209,322	206,369	521,538	552,781	650,852	-	2,418,523	
6	Solenis	-	-	-	-	-	-	452,401	1,306,273	-	1,758,674	
7	Olin	-	138,781	34,336	32,586	35,590	66,277	83,989	109,197	-	500,755	
Total		\$ 45,922	\$ 1,545,258	\$ 1,875,427	\$ 2,642,186	\$ 3,174,542	\$ 3,821,963	\$ 5,359,094	\$ 5,857,031	\$ (42,196)	\$ 24,279,227	

(in USD)												[2]
Annual Majority Supplier Invoice Totals to DGS/Mid-South (\$)												
#	Majority Supplier	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total	
1	Nalco	\$ -	\$ 4,723,277	\$ 3,308,880	\$ 3,475,871	\$ 3,562,665	\$ 3,697,196	\$ 5,609,322	\$ 8,616,200	\$ 58,390	\$ 33,051,802	
2	Plasmine	178,884	2,192,551	2,936,501	2,461,067	2,435,727	1,588,409	1,515,234	435,137	-	13,743,510	
3	Kemira	-	-	-	3,987,324	8,018,546	11,639,577	13,537,174	9,908,093	27,452	47,118,166	
4	DXI	7,289	584,347	562,087	872,752	878,122	816,182	491,150	441,589	-	4,653,519	
5	Brenntag	-	428,599	741,797	827,843	750,955	941,337	908,965	960,910	-	5,560,406	
6	Solenis	-	-	-	-	-	-	2,869,822	5,456,384	-	8,326,206	
7	Olin	-	567,889	126,633	110,284	121,745	135,624	172,716	234,705	-	1,469,595	
Total		\$ 186,174	\$ 8,496,664	\$ 7,675,897	\$ 11,735,142	\$ 15,767,760	\$ 18,818,325	\$ 25,104,383	\$ 26,053,018	\$ 85,842	\$ 113,923,204	

(in %)												[2]
Annual Average Glasser Mark-ups by Majority Supplier (%)												
#	Majority Supplier	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total	
1	Nalco		7%	13%	19%	27%	26%	32%	25%	-75%	22%	
2	Plasmine	24%	36%	35%	42%	33%	41%	46%	57%		38%	
3	Kemira				8%	9%	8%	11%	11%	5%	10%	
4	DXI	32%	33%	37%	47%	50%	76%	75%	70%		55%	
5	Brenntag		22%	25%	25%	27%	55%	61%	68%		43%	
6	Solenis							16%	24%		21%	
7	Olin		24%	27%	30%	29%	49%	49%	47%		34%	
Total		25%	18%	24%	23%	20%	20%	21%	22%	-49%	21%	

[1] Glasser Report, Schedule 2.1 and supporting ZKR-100 Data and Majority Supplier Datasets.

[2] International Paper terminated their relationship with DGS and Mid-South in December 2019.

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

#	Tickmark	<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
		IP Paid Amount	Majority Supplier Invoice	Overpayment
1	Kemira 1	\$ 16,945	\$ 16,034	\$ 911
2	Kemira 10	15,242	14,507	735
3	Kemira 100	46,684	44,587	2,097
4	Kemira 1000	26,189	25,364	825
5	Kemira 1001	12,662	10,991	1,671
6	Kemira 1002	29,523	27,828	1,695
7	Kemira 1003	11,967	11,066	901
8	Kemira 1004	28,095	26,482	1,613
9	Kemira 1005	25,135	22,315	2,820
10	Kemira 1006	25,810	24,326	1,484
11	Kemira 1007	25,520	11,061	14,459
12	Kemira 1008	27,490	25,911	1,578
13	Kemira 1009	13,743	12,187	1,557
14	Kemira 101	113,662	108,553	5,109
15	Kemira 1010	24,710	22,107	2,603
16	Kemira 1011	27,032	25,480	1,552
17	Kemira 1012	13,001	11,195	1,807
18	Kemira 1013	26,813	25,274	1,539
19	Kemira 1014	12,025	11,061	964
20	Kemira 1015	26,517	24,907	1,610
21	Kemira 1016	12,330	11,421	910
22	Kemira 1017	25,259	24,366	893
23	Kemira 1018	27,585	26,610	975
24	Kemira 1019	24,231	23,375	857
25	Kemira 102	49,823	47,585	2,237
26	Kemira 1020	11,886	11,604	282
27	Kemira 1021	27,513	26,541	972
28	Kemira 1022	26,694	25,751	943
29	Kemira 1023	13,208	11,436	1,772
30	Kemira 1024	13,138	11,421	1,717
31	Kemira 1025	28,482	27,462	1,021
32	Kemira 1026	13,420	11,842	1,578
33	Kemira 1027	29,766	28,699	1,067
34	Kemira 1028	14,085	12,486	1,599
35	Kemira 1029	26,760	25,801	960
36	Kemira 103	38,162	36,449	1,714
37	Kemira 1030	14,190	13,681	509
38	Kemira 1031	13,485	11,857	1,628
39	Kemira 1032	27,854	26,856	998
40	Kemira 1033	28,888	27,852	1,036
41	Kemira 1034	26,681	23,486	3,195
42	Kemira 1035	29,341	18,247	11,094
43	Kemira 1036	13,053	11,473	1,580
44	Kemira 1037	13,314	11,655	1,659
45	Kemira 1038	28,723	17,863	10,861
46	Kemira 1039	13,308	11,712	1,596
47	Kemira 104	50,202	47,946	2,256
48	Kemira 1040	22,759	14,154	8,605
49	Kemira 1041	13,153	11,566	1,587
50	Kemira 1042	30,107	18,724	11,384
51	Kemira 1043	13,159	11,571	1,588
52	Kemira 1044	27,760	17,264	10,496
53	Kemira 1045	30,898	19,216	11,682

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

#	Tickmark	<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
		IP Paid Amount	Majority Supplier Invoice	Overpayment
54	Kemira 1046	13,430	11,937	1,493
55	Kemira 1047	26,752	16,638	10,114
56	Kemira 1048	13,309	11,784	1,526
57	Kemira 1049	13,239	11,762	1,477
58	Kemira 105	54,387	51,926	2,461
59	Kemira 1050	27,851	17,321	10,530
60	Kemira 1051	49,484	30,775	18,709
61	Kemira 1052	27,458	17,077	10,381
62	Kemira 1053	13,442	11,842	1,600
63	Kemira 1054	13,515	11,949	1,566
64	Kemira 1056	30,568	19,012	11,556
65	Kemira 1058	22,582	14,045	8,537
66	Kemira 106	51,842	49,496	2,346
67	Kemira 1060	29,379	18,272	11,106
68	Kemira 1061	34,454	21,498	12,956
69	Kemira 1063	58,627	38,741	19,885
70	Kemira 1065	51,511	33,025	18,486
71	Kemira 1066	51,630	34,439	17,191
72	Kemira 1068	52,729	35,063	17,666
73	Kemira 1069	44,581	28,876	15,705
74	Kemira 107	47,256	45,116	2,140
75	Kemira 1070	45,014	29,014	16,000
76	Kemira 1071	48,380	32,839	15,541
77	Kemira 1072	28,793	17,907	10,886
78	Kemira 1073	142,671	123,365	19,306
79	Kemira 1074	170,511	147,353	23,158
80	Kemira 1075	171,948	148,777	23,171
81	Kemira 1076	181,504	156,853	24,651
82	Kemira 1077	182,874	158,032	24,842
83	Kemira 1078	185,198	160,329	24,869
84	Kemira 1079	187,822	162,508	25,314
85	Kemira 108	55,217	52,718	2,498
86	Kemira 1080	189,626	163,865	25,761
87	Kemira 1081	189,657	163,891	25,765
88	Kemira 1082	190,643	164,738	25,905
89	Kemira 1083	190,649	163,824	26,825
90	Kemira 1084	192,170	166,065	26,104
91	Kemira 1085	193,998	167,651	26,347
92	Kemira 1086	194,603	168,170	26,433
93	Kemira 1087	196,657	169,935	26,722
94	Kemira 1088	196,737	170,005	26,732
95	Kemira 1089	197,117	170,666	26,451
96	Kemira 109	50,617	48,327	2,290
97	Kemira 1090	198,292	171,352	26,941
98	Kemira 1091	199,976	173,125	26,850
99	Kemira 1092	200,963	173,662	27,300
100	Kemira 1093	202,690	175,271	27,419
101	Kemira 1094	203,392	175,879	27,512
102	Kemira 1095	203,424	176,004	27,421
103	Kemira 1096	204,363	176,719	27,644
104	Kemira 1097	206,233	178,215	28,019
105	Kemira 1098	206,468	178,746	27,721
106	Kemira 1099	207,901	179,880	28,022

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

#	Tickmark	<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
		IP Paid Amount	Majority Supplier Invoice	Overpayment
107	Kemira 11	14,622	13,952	670
108	Kemira 110	53,486	51,067	2,420
109	Kemira 1100	208,046	180,004	28,042
110	Kemira 1101	208,515	180,310	28,206
111	Kemira 1102	209,088	181,015	28,072
112	Kemira 1103	212,092	183,401	28,691
113	Kemira 1104	215,536	185,513	30,023
114	Kemira 1105	215,708	186,765	28,943
115	Kemira 1106	217,881	188,650	29,231
116	Kemira 1107	219,047	189,663	29,385
117	Kemira 1108	219,151	189,613	29,538
118	Kemira 1109	219,604	190,120	29,484
119	Kemira 111	51,442	49,112	2,330
120	Kemira 1110	221,636	191,901	29,735
121	Kemira 1111	225,274	195,028	30,246
122	Kemira 1112	225,787	195,472	30,315
123	Kemira 1113	231,279	200,225	31,054
124	Kemira 1114	233,599	201,060	32,539
125	Kemira 1115	213,690	183,924	29,767
126	Kemira 1116	-	20,836	(20,836)
127	Kemira 1118	22,395	19,898	2,497
128	Kemira 112	48,113	45,934	2,179
129	Kemira 1120	-	113,274	(113,274)
130	Kemira 1121	-	19,480	(19,480)
131	Kemira 1122	-	170,040	(170,040)
132	Kemira 1123	-	3,140	(3,140)
133	Kemira 1124	-	29,820	(29,820)
134	Kemira 1125	-	23,905	(23,905)
135	Kemira 113	55,072	52,578	2,494
136	Kemira 114	54,274	51,816	2,458
137	Kemira 115	53,828	51,391	2,438
138	Kemira 116	53,317	50,903	2,414
139	Kemira 117	54,871	52,406	2,466
140	Kemira 1177	26,267	24,246	2,021
141	Kemira 1179	11,541	11,527	15
142	Kemira 118	53,385	50,963	2,422
143	Kemira 1180	12,548	12,167	381
144	Kemira 1181	3,850	3,700	150
145	Kemira 1182	-	12,286	(12,286)
146	Kemira 119	28,462	27,171	1,291
147	Kemira 12	13,882	13,306	576
148	Kemira 120	55,108	52,607	2,501
149	Kemira 121	54,759	52,273	2,485
150	Kemira 122	54,010	51,558	2,451
151	Kemira 123	48,359	46,165	2,194
152	Kemira 124	45,745	43,669	2,075
153	Kemira 125	53,574	51,144	2,430
154	Kemira 126	46,685	44,569	2,116
155	Kemira 127	53,880	51,435	2,445
156	Kemira 128	47,822	45,651	2,171
157	Kemira 129	49,643	47,389	2,253
158	Kemira 13	14,372	13,776	596
159	Kemira 130	54,613	51,834	2,779

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
160	Kemira 131	38,695	36,728	1,968
161	Kemira 132	54,734	51,950	2,785
162	Kemira 133	55,312	52,498	2,814
163	Kemira 134	9,361	8,970	391
164	Kemira 135	11,092	10,629	463
165	Kemira 136	10,425	9,989	436
166	Kemira 137	9,727	9,320	406
167	Kemira 138	2,669	2,557	112
168	Kemira 139	699	666	34
169	Kemira 14	12,903	12,368	535
170	Kemira 140	1,173	1,117	56
171	Kemira 141	15,024	14,303	721
172	Kemira 142	22,502	21,422	1,080
173	Kemira 143	26,161	24,905	1,256
174	Kemira 144	26,361	24,423	1,939
175	Kemira 145	27,402	25,387	2,015
176	Kemira 146	23,609	21,872	1,736
177	Kemira 147	29,032	26,897	2,135
178	Kemira 148	24,612	22,802	1,810
179	Kemira 149	22,659	20,993	1,666
180	Kemira 15	14,196	13,607	589
181	Kemira 150	19,308	17,826	1,482
182	Kemira 151	25,456	24,138	1,319
183	Kemira 152	27,392	25,973	1,419
184	Kemira 153	17,445	16,541	904
185	Kemira 154	25,995	24,648	1,347
186	Kemira 155	26,348	24,983	1,365
187	Kemira 156	26,789	25,386	1,403
188	Kemira 157	26,778	25,376	1,402
189	Kemira 158	26,967	25,555	1,412
190	Kemira 159	29,331	27,796	1,536
191	Kemira 16	14,069	13,485	584
192	Kemira 160	25,158	23,841	1,317
193	Kemira 161	26,118	24,750	1,368
194	Kemira 162	27,784	26,329	1,455
195	Kemira 163	23,311	22,090	1,221
196	Kemira 164	26,896	25,487	1,409
197	Kemira 165	26,458	25,072	1,386
198	Kemira 166	26,430	25,046	1,384
199	Kemira 167	26,524	25,135	1,389
200	Kemira 168	15,256	14,458	799
201	Kemira 169	28,602	27,104	1,498
202	Kemira 17	13,665	13,098	567
203	Kemira 170	14,554	13,792	762
204	Kemira 171	28,734	27,229	1,504
205	Kemira 172	27,510	26,070	1,440
206	Kemira 173	28,813	27,304	1,508
207	Kemira 174	41,623	39,098	2,525
208	Kemira 175	41,411	38,898	2,513
209	Kemira 176	46,707	43,873	2,834
210	Kemira 177	45,356	42,604	2,752
211	Kemira 178	46,670	43,839	2,832
212	Kemira 179	45,780	43,003	2,778

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

#	Tickmark	<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
		IP Paid Amount	Majority Supplier Invoice	Overpayment
213	Kemira 18	14,536	13,933	603
214	Kemira 180	13,547	12,725	822
215	Kemira 181	41,129	38,411	2,718
216	Kemira 182	39,136	36,550	2,586
217	Kemira 183	40,511	37,834	2,677
218	Kemira 184	44,477	41,538	2,939
219	Kemira 185	11,677	9,476	2,201
220	Kemira 186	28,802	23,373	5,429
221	Kemira 187	25,575	20,754	4,820
222	Kemira 188	30,657	24,879	5,778
223	Kemira 189	29,631	23,968	5,663
224	Kemira 19	12,743	12,214	529
225	Kemira 190	29,688	24,015	5,673
226	Kemira 191	17,651	14,278	3,373
227	Kemira 192	27,760	22,456	5,304
228	Kemira 193	34,986	28,300	6,686
229	Kemira 194	34,904	28,279	6,625
230	Kemira 196	30,271	27,560	2,711
231	Kemira 197	1,515	1,440	75
232	Kemira 198	1,647	1,570	77
233	Kemira 199	1,437	1,371	66
234	Kemira 2	15,873	15,020	853
235	Kemira 20	5,984	5,735	248
236	Kemira 200	1,673	1,586	87
237	Kemira 201	1,437	1,366	71
238	Kemira 202	1,238	1,178	60
239	Kemira 203	905	865	40
240	Kemira 204	1,651	1,573	78
241	Kemira 205	1,314	1,253	61
242	Kemira 206	1,692	1,560	132
243	Kemira 207	1,538	1,418	120
244	Kemira 208	1,555	1,438	117
245	Kemira 209	1,611	1,489	122
246	Kemira 21	14,061	13,478	583
247	Kemira 210	1,696	1,565	132
248	Kemira 211	1,560	1,439	122
249	Kemira 212	1,752	1,615	137
250	Kemira 213	1,447	1,365	82
251	Kemira 214	1,889	1,794	95
252	Kemira 215	1,659	1,569	90
253	Kemira 216	1,729	1,631	98
254	Kemira 217	1,662	1,567	94
255	Kemira 218	1,722	1,627	96
256	Kemira 219	1,394	1,317	77
257	Kemira 22	14,476	13,504	972
258	Kemira 220	1,475	1,394	80
259	Kemira 221	1,767	1,672	95
260	Kemira 222	1,795	1,696	99
261	Kemira 223	1,802	1,703	99
262	Kemira 224	1,345	1,266	80
263	Kemira 225	999	943	56
264	Kemira 226	25,010	24,078	932
265	Kemira 227	23,100	21,984	1,116

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
266	Kemira 228	25,243	24,033	1,210
267	Kemira 229	22,057	21,001	1,056
268	Kemira 23	14,419	13,451	968
269	Kemira 230	25,538	24,235	1,303
270	Kemira 231	22,013	20,895	1,117
271	Kemira 232	18,971	18,008	963
272	Kemira 233	13,514	12,804	709
273	Kemira 234	25,193	23,908	1,285
274	Kemira 235	19,981	18,957	1,024
275	Kemira 236	25,878	23,904	1,975
276	Kemira 237	23,549	21,754	1,795
277	Kemira 238	23,742	21,926	1,815
278	Kemira 239	24,647	22,766	1,881
279	Kemira 24	14,171	13,220	951
280	Kemira 240	25,928	23,948	1,980
281	Kemira 241	24,305	22,479	1,826
282	Kemira 242	26,856	24,723	2,133
283	Kemira 243	22,133	20,925	1,208
284	Kemira 244	28,943	27,365	1,578
285	Kemira 245	25,420	24,035	1,385
286	Kemira 246	26,493	25,049	1,444
287	Kemira 247	25,498	24,111	1,387
288	Kemira 248	26,407	24,956	1,451
289	Kemira 249	21,294	20,118	1,176
290	Kemira 25	14,369	13,405	965
291	Kemira 250	22,570	21,327	1,243
292	Kemira 251	26,380	24,882	1,497
293	Kemira 252	27,168	25,651	1,517
294	Kemira 253	27,320	25,797	1,523
295	Kemira 254	20,775	19,644	1,131
296	Kemira 255	15,099	14,254	845
297	Kemira 256	50,901	49,667	1,234
298	Kemira 257	53,782	52,471	1,311
299	Kemira 258	58,818	57,389	1,429
300	Kemira 259	56,391	55,024	1,367
301	Kemira 26	12,766	11,909	857
302	Kemira 260	63,544	62,004	1,540
303	Kemira 261	69,777	68,085	1,692
304	Kemira 262	62,023	60,003	2,020
305	Kemira 263	66,280	64,121	2,158
306	Kemira 264	26,325	24,300	2,025
307	Kemira 265	26,185	24,170	2,014
308	Kemira 266	85,634	79,047	6,587
309	Kemira 267	26,325	24,300	2,025
310	Kemira 268	26,384	24,354	2,030
311	Kemira 269	26,313	24,289	2,024
312	Kemira 27	14,184	13,232	952
313	Kemira 270	26,231	24,214	2,018
314	Kemira 271	26,126	24,116	2,010
315	Kemira 272	31,684	24,376	7,308
316	Kemira 273	26,150	24,138	2,012
317	Kemira 274	26,723	24,667	2,056
318	Kemira 275	26,395	24,365	2,030

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
319	Kemira 276	105,421	97,312	8,109
320	Kemira 277	105,459	97,347	8,112
321	Kemira 278	26,360	24,332	2,028
322	Kemira 279	25,763	23,782	1,982
323	Kemira 28	14,232	13,230	1,001
324	Kemira 280	26,056	24,052	2,004
325	Kemira 281	26,185	24,170	2,014
326	Kemira 282	26,231	24,214	2,018
327	Kemira 283	26,231	24,214	2,018
328	Kemira 284	26,267	24,246	2,021
329	Kemira 285	26,231	24,214	2,018
330	Kemira 286	26,337	24,311	2,026
331	Kemira 287	26,372	24,343	2,029
332	Kemira 288	26,395	24,365	2,030
333	Kemira 289	26,325	24,300	2,025
334	Kemira 29	13,122	12,527	595
335	Kemira 290	26,348	24,322	2,027
336	Kemira 291	26,278	24,257	2,021
337	Kemira 292	26,372	24,343	2,029
338	Kemira 293	26,325	24,300	2,025
339	Kemira 294	26,384	24,354	2,030
340	Kemira 295	26,337	24,311	2,026
341	Kemira 296	26,313	24,289	2,024
342	Kemira 297	25,190	23,252	1,938
343	Kemira 298	26,313	24,289	2,024
344	Kemira 299	26,313	24,289	2,024
345	Kemira 3	14,545	13,764	782
346	Kemira 30	14,222	13,577	645
347	Kemira 300	26,103	24,095	2,008
348	Kemira 301	26,231	24,214	2,018
349	Kemira 302	105,300	97,200	8,100
350	Kemira 303	26,325	24,300	2,025
351	Kemira 304	26,360	24,332	2,028
352	Kemira 305	26,290	24,268	2,022
353	Kemira 306	26,372	24,343	2,029
354	Kemira 307	26,372	24,343	2,029
355	Kemira 308	26,372	24,343	2,029
356	Kemira 309	26,384	24,354	2,030
357	Kemira 31	10,762	10,274	488
358	Kemira 310	26,348	24,311	2,038
359	Kemira 311	26,348	24,322	2,027
360	Kemira 312	26,384	24,354	2,030
361	Kemira 313	26,384	24,354	2,030
362	Kemira 314	26,255	24,235	2,020
363	Kemira 315	26,384	24,354	2,030
364	Kemira 316	25,810	23,825	1,985
365	Kemira 317	26,313	24,289	2,024
366	Kemira 318	26,313	24,289	2,024
367	Kemira 319	105,517	97,400	8,117
368	Kemira 32	10,935	10,440	496
369	Kemira 320	26,302	24,278	2,023
370	Kemira 321	26,208	24,192	2,016
371	Kemira 322	26,302	24,278	2,023

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
372	Kemira 323	26,360	24,332	2,028
373	Kemira 324	26,243	24,224	2,019
374	Kemira 325	26,290	24,268	2,022
375	Kemira 326	23,423	21,622	1,802
376	Kemira 327	26,097	24,089	2,007
377	Kemira 328	26,185	24,170	2,014
378	Kemira 329	26,243	24,224	2,019
379	Kemira 33	13,598	12,982	616
380	Kemira 330	26,255	24,235	2,020
381	Kemira 331	26,255	24,235	2,020
382	Kemira 332	85,876	79,270	6,606
383	Kemira 333	105,300	97,200	8,100
384	Kemira 334	105,388	97,281	8,107
385	Kemira 335	105,440	97,330	8,111
386	Kemira 336	26,278	24,257	2,021
387	Kemira 337	26,278	24,257	2,021
388	Kemira 338	26,290	24,268	2,022
389	Kemira 339	103,174	95,238	7,936
390	Kemira 34	13,476	12,859	617
391	Kemira 340	105,467	97,354	8,113
392	Kemira 341	105,335	97,232	8,103
393	Kemira 342	26,290	24,268	2,022
394	Kemira 343	26,196	24,181	2,015
395	Kemira 344	26,220	24,203	2,017
396	Kemira 345	26,278	24,257	2,021
397	Kemira 346	26,255	24,235	2,020
398	Kemira 347	26,372	24,343	2,029
399	Kemira 348	26,278	24,257	2,021
400	Kemira 349	26,395	24,365	2,030
401	Kemira 35	14,831	14,152	679
402	Kemira 350	23,540	21,730	1,811
403	Kemira 351	26,231	24,214	2,018
404	Kemira 352	26,243	24,224	2,019
405	Kemira 353	26,243	24,224	2,019
406	Kemira 354	26,290	24,268	2,022
407	Kemira 355	26,384	24,354	2,030
408	Kemira 356	26,489	24,451	2,038
409	Kemira 357	26,501	24,462	2,039
410	Kemira 358	105,335	97,232	8,103
411	Kemira 359	26,302	24,278	2,023
412	Kemira 36	14,089	13,444	645
413	Kemira 360	26,325	24,300	2,025
414	Kemira 361	26,360	24,332	2,028
415	Kemira 362	26,524	24,484	2,040
416	Kemira 363	(58,500)	(53,606)	(4,894)
417	Kemira 364	105,322	97,220	8,102
418	Kemira 365	105,440	97,329	8,111
419	Kemira 366	26,571	24,527	2,044
420	Kemira 367	26,325	24,300	2,025
421	Kemira 368	26,325	24,300	2,025
422	Kemira 369	26,290	24,268	2,022
423	Kemira 37	14,111	13,465	646
424	Kemira 370	25,986	23,987	1,999

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
425	Kemira 371	26,419	24,386	2,032
426	Kemira 372	26,384	24,354	2,030
427	Kemira 373	105,533	97,415	8,118
428	Kemira 374	85,577	78,994	6,583
429	Kemira 375	26,395	24,365	2,030
430	Kemira 376	26,243	24,224	2,019
431	Kemira 377	26,348	24,322	2,027
432	Kemira 378	26,302	24,278	2,023
433	Kemira 379	26,605	24,316	2,290
434	Kemira 38	14,276	13,622	654
435	Kemira 380	26,302	24,278	2,023
436	Kemira 381	26,337	24,311	2,026
437	Kemira 382	26,313	24,289	2,024
438	Kemira 383	26,348	24,322	2,027
439	Kemira 384	26,384	24,354	2,030
440	Kemira 385	26,407	24,376	2,031
441	Kemira 386	26,407	24,376	2,031
442	Kemira 387	105,458	97,346	8,112
443	Kemira 388	26,407	24,376	2,031
444	Kemira 389	26,348	24,322	2,027
445	Kemira 39	13,491	12,873	618
446	Kemira 390	26,325	24,300	2,025
447	Kemira 391	26,337	24,310	2,026
448	Kemira 392	26,419	24,386	2,032
449	Kemira 393	26,372	24,343	2,029
450	Kemira 394	26,325	24,300	2,025
451	Kemira 395	26,395	24,365	2,030
452	Kemira 396	26,372	24,343	2,029
453	Kemira 397	26,372	24,343	2,029
454	Kemira 398	26,337	24,311	2,026
455	Kemira 399	26,348	24,322	2,027
456	Kemira 4	16,744	15,844	900
457	Kemira 40	14,510	13,844	666
458	Kemira 400	26,302	24,278	2,023
459	Kemira 401	26,325	24,300	2,025
460	Kemira 402	26,337	24,311	2,026
461	Kemira 403	26,430	24,397	2,033
462	Kemira 404	105,532	97,414	8,118
463	Kemira 405	22,979	21,211	1,768
464	Kemira 406	26,348	24,322	2,027
465	Kemira 407	105,514	97,398	8,116
466	Kemira 408	26,348	24,322	2,027
467	Kemira 409	26,348	24,322	2,027
468	Kemira 41	13,560	12,937	623
469	Kemira 410	26,278	24,257	2,021
470	Kemira 411	26,430	24,397	2,033
471	Kemira 412	26,442	24,408	2,034
472	Kemira 413	26,477	24,440	2,037
473	Kemira 414	26,430	24,397	2,033
474	Kemira 415	105,464	97,351	8,113
475	Kemira 416	26,395	24,365	2,030
476	Kemira 417	26,337	24,311	2,026
477	Kemira 418	26,267	24,246	2,021

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
478	Kemira 419	26,653	24,602	2,050
479	Kemira 42	14,974	14,286	687
480	Kemira 420	26,372	24,332	2,039
481	Kemira 421	26,430	24,397	2,033
482	Kemira 422	26,313	24,289	2,024
483	Kemira 423	26,348	24,322	2,027
484	Kemira 424	26,442	24,408	2,034
485	Kemira 425	26,267	24,246	2,021
486	Kemira 426	26,360	24,332	2,028
487	Kemira 427	26,325	24,300	2,025
488	Kemira 428	26,360	24,332	2,028
489	Kemira 429	26,337	24,311	2,026
490	Kemira 43	14,921	14,236	685
491	Kemira 430	26,372	24,343	2,029
492	Kemira 431	26,302	24,278	2,023
493	Kemira 432	26,360	24,332	2,028
494	Kemira 433	105,474	97,360	8,113
495	Kemira 434	26,407	24,376	2,031
496	Kemira 435	26,407	24,376	2,031
497	Kemira 436	26,395	24,365	2,030
498	Kemira 437	26,337	24,311	2,026
499	Kemira 439	105,300	97,200	8,100
500	Kemira 44	5,529	5,276	252
501	Kemira 440	25,366	23,414	1,951
502	Kemira 441	26,430	24,397	2,033
503	Kemira 442	25,810	23,825	1,985
504	Kemira 443	26,337	24,311	2,026
505	Kemira 444	26,372	24,343	2,029
506	Kemira 445	105,460	97,348	8,112
507	Kemira 446	26,348	24,322	2,027
508	Kemira 447	26,290	24,268	2,022
509	Kemira 448	26,290	24,268	2,022
510	Kemira 449	26,360	24,332	2,028
511	Kemira 45	14,301	13,645	657
512	Kemira 450	26,419	24,386	2,032
513	Kemira 451	105,489	97,374	8,115
514	Kemira 452	26,278	24,257	2,021
515	Kemira 453	26,302	24,278	2,023
516	Kemira 454	26,302	24,278	2,023
517	Kemira 455	26,313	24,289	2,024
518	Kemira 456	26,360	24,332	2,028
519	Kemira 457	26,372	24,343	2,029
520	Kemira 458	26,372	24,343	2,029
521	Kemira 459	26,372	24,343	2,029
522	Kemira 46	14,606	13,693	913
523	Kemira 460	26,407	24,376	2,031
524	Kemira 461	26,442	24,408	2,034
525	Kemira 462	105,506	97,390	8,116
526	Kemira 463	105,523	97,406	8,117
527	Kemira 464	105,507	97,391	8,116
528	Kemira 465	26,360	24,332	2,028
529	Kemira 466	26,384	24,354	2,030
530	Kemira 467	26,407	24,376	2,031

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
531	Kemira 468	26,430	24,397	2,033
532	Kemira 469	105,529	97,411	8,118
533	Kemira 47	15,506	14,796	711
534	Kemira 470	105,505	97,389	8,116
535	Kemira 471	26,290	24,268	2,022
536	Kemira 472	26,395	24,365	2,030
537	Kemira 473	26,430	24,397	2,033
538	Kemira 474	105,469	97,356	8,113
539	Kemira 475	26,430	24,397	2,033
540	Kemira 476	105,516	97,408	8,108
541	Kemira 477	102,603	94,711	7,893
542	Kemira 478	26,360	24,332	2,028
543	Kemira 479	26,419	24,386	2,032
544	Kemira 48	15,065	14,374	691
545	Kemira 480	26,454	24,419	2,035
546	Kemira 481	26,419	24,386	2,032
547	Kemira 482	26,313	24,289	2,024
548	Kemira 483	26,337	24,311	2,026
549	Kemira 484	26,290	24,268	2,022
550	Kemira 485	26,126	24,116	2,010
551	Kemira 486	25,937	23,944	1,993
552	Kemira 487	26,384	24,354	2,030
553	Kemira 488	26,430	24,397	2,033
554	Kemira 489	26,430	24,397	2,033
555	Kemira 49	14,868	14,186	682
556	Kemira 490	26,407	24,376	2,031
557	Kemira 491	105,525	97,398	8,128
558	Kemira 492	105,556	97,437	8,120
559	Kemira 493	26,150	24,138	2,012
560	Kemira 494	26,196	24,181	2,015
561	Kemira 495	26,440	24,408	2,032
562	Kemira 496	26,454	24,419	2,035
563	Kemira 497	26,419	24,386	2,032
564	Kemira 498	26,384	24,354	2,030
565	Kemira 499	26,243	24,224	2,019
566	Kemira 5	15,119	14,390	729
567	Kemira 50	15,691	14,971	719
568	Kemira 500	26,231	24,214	2,018
569	Kemira 501	26,267	24,246	2,021
570	Kemira 502	26,440	24,408	2,032
571	Kemira 503	26,440	24,408	2,032
572	Kemira 504	26,477	24,440	2,037
573	Kemira 505	105,300	97,200	8,100
574	Kemira 506	26,452	24,419	2,033
575	Kemira 507	26,440	24,408	2,032
576	Kemira 508	26,395	24,365	2,030
577	Kemira 509	26,337	24,311	2,026
578	Kemira 51	38,567	36,950	1,617
579	Kemira 510	26,348	24,322	2,027
580	Kemira 511	26,465	24,430	2,036
581	Kemira 512	26,536	24,494	2,041
582	Kemira 513	105,300	97,200	8,100
583	Kemira 514	105,510	97,394	8,116

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
584	Kemira 515	20,697	19,105	1,592
585	Kemira 516	25,272	23,328	1,944
586	Kemira 517	26,243	24,224	2,019
587	Kemira 518	26,419	24,386	2,032
588	Kemira 519	26,395	24,365	2,030
589	Kemira 52	37,952	36,361	1,591
590	Kemira 520	26,384	24,354	2,030
591	Kemira 521	26,454	24,419	2,035
592	Kemira 522	26,629	24,580	2,048
593	Kemira 523	105,300	97,200	8,100
594	Kemira 524	26,430	24,397	2,033
595	Kemira 525	26,419	24,386	2,032
596	Kemira 526	26,430	24,397	2,033
597	Kemira 527	26,465	24,429	2,036
598	Kemira 528	26,419	24,386	2,032
599	Kemira 529	26,465	24,430	2,036
600	Kemira 53	38,029	36,434	1,594
601	Kemira 530	26,372	24,343	2,029
602	Kemira 531	26,442	24,408	2,034
603	Kemira 532	105,481	97,367	8,114
604	Kemira 533	52,814	48,751	4,063
605	Kemira 534	105,499	97,384	8,115
606	Kemira 535	26,313	24,289	2,024
607	Kemira 536	26,255	24,235	2,020
608	Kemira 537	105,300	97,200	8,100
609	Kemira 538	105,518	97,401	8,117
610	Kemira 539	105,380	97,273	8,106
611	Kemira 54	39,139	36,494	2,644
612	Kemira 540	63,209	61,150	2,059
613	Kemira 541	67,396	65,201	2,195
614	Kemira 542	77,166	74,653	2,513
615	Kemira 543	70,706	68,403	2,303
616	Kemira 544	73,389	71,481	1,908
617	Kemira 545	63,368	61,720	1,648
618	Kemira 546	46,705	45,490	1,214
619	Kemira 547	80,119	75,869	4,250
620	Kemira 548	62,676	59,351	3,325
621	Kemira 549	75,716	71,698	4,017
622	Kemira 55	38,242	35,658	2,584
623	Kemira 550	72,790	71,112	1,678
624	Kemira 551	58,549	57,199	1,350
625	Kemira 552	68,728	67,143	1,585
626	Kemira 553	61,917	60,489	1,428
627	Kemira 56	38,651	35,913	2,738
628	Kemira 566	200,756	188,093	12,663
629	Kemira 567	215,404	201,815	13,588
630	Kemira 568	227,718	213,355	14,364
631	Kemira 569	235,165	220,331	14,833
632	Kemira 57	38,102	36,359	1,743
633	Kemira 570	263,936	247,288	16,648
634	Kemira 58	40,053	38,198	1,854
635	Kemira 583	311,534	291,250	20,284
636	Kemira 584	264,084	246,890	17,194

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
637	Kemira 585	246,292	230,256	16,036
638	Kemira 586	256,519	239,817	16,702
639	Kemira 587	242,741	226,936	15,805
640	Kemira 588	276,415	258,418	17,998
641	Kemira 589	279,170	260,883	18,287
642	Kemira 59	39,519	37,689	1,830
643	Kemira 590	257,707	240,824	16,883
644	Kemira 591	258,206	241,292	16,914
645	Kemira 592	301,681	275,920	25,761
646	Kemira 593	239,566	219,109	20,457
647	Kemira 594	290,460	265,658	24,802
648	Kemira 595	312,940	293,194	19,746
649	Kemira 596	231,720	217,099	14,621
650	Kemira 597	284,045	266,123	17,923
651	Kemira 598	217,943	202,764	15,180
652	Kemira 599	243,031	226,104	16,927
653	Kemira 6	16,026	15,254	773
654	Kemira 60	39,327	37,506	1,821
655	Kemira 600	5,649	5,354	296
656	Kemira 601	4,537	4,377	161
657	Kemira 602	5,561	5,364	197
658	Kemira 603	5,677	5,475	202
659	Kemira 604	5,644	5,444	200
660	Kemira 605	5,915	5,705	209
661	Kemira 606	4,432	4,275	158
662	Kemira 607	5,483	5,288	194
663	Kemira 608	5,815	5,609	206
664	Kemira 609	5,607	5,258	348
665	Kemira 61	39,606	37,456	2,151
666	Kemira 610	5,671	5,319	352
667	Kemira 611	5,472	5,132	340
668	Kemira 612	2,295	2,152	143
669	Kemira 613	4,835	4,535	300
670	Kemira 614	5,425	5,089	336
671	Kemira 615	5,516	5,153	363
672	Kemira 616	5,182	4,976	206
673	Kemira 617	5,857	5,625	232
674	Kemira 618	5,503	5,285	218
675	Kemira 619	4,107	3,945	162
676	Kemira 62	14,161	11,108	3,053
677	Kemira 620	5,406	5,192	213
678	Kemira 621	5,982	5,744	238
679	Kemira 622	5,767	5,536	230
680	Kemira 623	5,812	5,576	236
681	Kemira 624	4,640	4,452	188
682	Kemira 625	6,031	5,786	245
683	Kemira 626	6,066	5,820	246
684	Kemira 627	5,937	5,744	193
685	Kemira 628	5,291	5,079	212
686	Kemira 629	6,129	5,883	246
687	Kemira 63	17,702	13,885	3,817
688	Kemira 630	5,041	4,839	201
689	Kemira 631	5,325	5,112	213

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

#	Tickmark	<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
		IP Paid Amount	Majority Supplier Invoice	Overpayment
690	Kemira 632	5,726	5,502	224
691	Kemira 633	5,983	5,745	239
692	Kemira 634	6,107	5,863	244
693	Kemira 635	5,989	5,748	240
694	Kemira 636	5,800	5,571	228
695	Kemira 638	5,617	5,418	200
696	Kemira 639	36,806	33,268	3,538
697	Kemira 64	17,702	13,885	3,817
698	Kemira 640	36,103	32,635	3,468
699	Kemira 641	29,200	26,394	2,807
700	Kemira 642	33,727	32,316	1,410
701	Kemira 643	34,744	33,286	1,458
702	Kemira 644	34,321	32,880	1,441
703	Kemira 645	34,918	34,034	884
704	Kemira 646	26,458	25,350	1,108
705	Kemira 647	35,442	33,954	1,488
706	Kemira 648	35,799	34,296	1,503
707	Kemira 649	34,063	31,676	2,388
708	Kemira 65	15,931	12,496	3,435
709	Kemira 650	35,926	33,399	2,527
710	Kemira 651	33,408	31,055	2,353
711	Kemira 652	12,892	12,016	876
712	Kemira 653	28,501	26,513	1,988
713	Kemira 654	31,981	29,741	2,239
714	Kemira 655	33,021	30,596	2,425
715	Kemira 656	31,676	30,140	1,536
716	Kemira 657	36,196	34,440	1,756
717	Kemira 658	34,291	32,630	1,662
718	Kemira 659	26,370	25,120	1,250
719	Kemira 66	17,702	13,885	3,817
720	Kemira 660	32,879	31,290	1,588
721	Kemira 661	35,854	34,101	1,753
722	Kemira 662	35,240	33,513	1,727
723	Kemira 663	36,398	34,610	1,788
724	Kemira 664	27,475	26,102	1,373
725	Kemira 665	45,243	40,603	4,640
726	Kemira 666	45,485	40,800	4,685
727	Kemira 667	44,146	39,762	4,384
728	Kemira 668	40,567	36,534	4,033
729	Kemira 669	46,986	42,342	4,643
730	Kemira 67	17,702	13,885	3,817
731	Kemira 670	41,465	37,251	4,214
732	Kemira 671	40,873	36,657	4,216
733	Kemira 672	45,556	41,026	4,531
734	Kemira 673	45,937	41,083	4,854
735	Kemira 674	45,938	40,978	4,960
736	Kemira 675	45,796	40,909	4,887
737	Kemira 676	44,197	39,409	4,789
738	Kemira 677	44,773	40,138	4,635
739	Kemira 678	44,651	40,067	4,584
740	Kemira 679	44,338	39,775	4,563
741	Kemira 68	24,782	19,439	5,344
742	Kemira 680	41,773	37,436	4,337

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
743	Kemira 681	47,145	42,257	4,888
744	Kemira 682	29,695	26,545	3,150
745	Kemira 683	52,084	46,840	5,244
746	Kemira 684	48,265	43,463	4,802
747	Kemira 685	53,610	48,274	5,336
748	Kemira 686	52,995	47,419	5,576
749	Kemira 687	46,334	41,527	4,808
750	Kemira 688	53,111	47,526	5,584
751	Kemira 69	24,782	19,439	5,344
752	Kemira 690	9,876	9,458	418
753	Kemira 691	10,011	9,587	424
754	Kemira 692	9,240	8,849	391
755	Kemira 693	10,370	9,931	439
756	Kemira 694	9,961	9,538	423
757	Kemira 695	9,416	9,016	400
758	Kemira 696	3,755	3,595	159
759	Kemira 697	9,341	8,968	374
760	Kemira 698	10,431	9,988	443
761	Kemira 699	9,797	9,381	416
762	Kemira 7	16,633	15,831	802
763	Kemira 70	16,184	12,715	3,469
764	Kemira 700	10,246	9,548	698
765	Kemira 701	10,049	9,332	717
766	Kemira 702	9,579	8,895	684
767	Kemira 703	9,832	9,130	702
768	Kemira 704	9,558	8,876	682
769	Kemira 705	9,380	8,711	669
770	Kemira 706	11,093	10,218	876
771	Kemira 707	17,797	16,377	1,420
772	Kemira 708	13,213	12,107	1,106
773	Kemira 709	20,250	18,602	1,648
774	Kemira 71	20,230	15,894	4,337
775	Kemira 710	22,559	20,692	1,867
776	Kemira 711	20,869	19,144	1,724
777	Kemira 712	21,846	20,089	1,757
778	Kemira 713	22,583	20,752	1,831
779	Kemira 714	21,796	20,055	1,741
780	Kemira 715	21,498	19,636	1,862
781	Kemira 716	23,579	21,439	2,140
782	Kemira 717	43,679	39,114	4,565
783	Kemira 718	37,434	33,667	3,767
784	Kemira 719	36,547	32,720	3,827
785	Kemira 72	10,115	7,947	2,168
786	Kemira 720	40,504	36,356	4,148
787	Kemira 721	18,290	16,358	1,932
788	Kemira 722	41,344	37,153	4,191
789	Kemira 723	40,233	36,088	4,145
790	Kemira 724	44,608	40,023	4,585
791	Kemira 725	44,319	39,734	4,585
792	Kemira 726	41,869	37,545	4,325
793	Kemira 727	41,556	37,235	4,322
794	Kemira 728	42,594	38,154	4,440
795	Kemira 729	42,463	38,057	4,406

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

#	Tickmark	<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
		IP Paid Amount	Majority Supplier Invoice	Overpayment
796	Kemira 73	12,138	9,536	2,602
797	Kemira 730	44,350	39,710	4,640
798	Kemira 731	38,239	34,288	3,951
799	Kemira 732	42,450	38,034	4,416
800	Kemira 733	19,800	17,814	1,986
801	Kemira 734	40,941	36,686	4,254
802	Kemira 735	38,996	35,049	3,947
803	Kemira 736	43,127	38,644	4,483
804	Kemira 737	42,119	37,585	4,534
805	Kemira 738	41,349	36,896	4,452
806	Kemira 739	11,116	38,729	(27,613)
807	Kemira 74	16,943	13,339	3,604
808	Kemira 740	10,110	36,658	(26,547)
809	Kemira 742	35,265	28,572	6,694
810	Kemira 743	27,239	22,069	5,170
811	Kemira 744	38,869	31,492	7,378
812	Kemira 745	37,007	29,982	7,025
813	Kemira 746	23,766	19,224	4,542
814	Kemira 747	35,492	28,755	6,737
815	Kemira 748	22,325	19,875	2,450
816	Kemira 749	3,185	2,580	604
817	Kemira 75	16,943	13,339	3,604
818	Kemira 750	2,056	1,666	390
819	Kemira 751	18,168	14,783	3,385
820	Kemira 752	18,168	14,783	3,385
821	Kemira 753	18,168	14,783	3,385
822	Kemira 754	17,995	14,783	3,212
823	Kemira 755	17,995	14,783	3,212
824	Kemira 756	17,995	14,783	3,212
825	Kemira 757	17,995	14,783	3,212
826	Kemira 758	17,995	14,783	3,212
827	Kemira 759	17,995	14,783	3,212
828	Kemira 766	26,325	24,300	2,025
829	Kemira 767	26,325	24,300	2,025
830	Kemira 768	26,337	24,311	2,026
831	Kemira 769	26,337	24,311	2,026
832	Kemira 770	26,337	24,311	2,026
833	Kemira 771	26,348	24,322	2,027
834	Kemira 772	26,348	24,322	2,027
835	Kemira 773	26,348	24,322	2,027
836	Kemira 774	26,348	24,322	2,027
837	Kemira 775	26,360	24,332	2,028
838	Kemira 776	26,372	24,343	2,029
839	Kemira 777	26,395	24,365	2,030
840	Kemira 778	26,407	24,376	2,031
841	Kemira 779	105,441	97,330	8,111
842	Kemira 780	75,393	97,412	(22,019)
843	Kemira 781	105,300	97,200	8,100
844	Kemira 782	26,465	24,430	2,035
845	Kemira 783	25,834	23,846	1,987
846	Kemira 784	26,243	24,224	2,019
847	Kemira 785	26,255	24,235	2,020
848	Kemira 786	26,302	24,278	2,023

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
849	Kemira 787	26,302	24,278	2,023
850	Kemira 788	26,313	24,289	2,024
851	Kemira 789	26,313	24,289	2,024
852	Kemira 790	26,313	24,289	2,024
853	Kemira 791	26,372	24,343	2,029
854	Kemira 792	30,064	24,343	5,721
855	Kemira 793	26,395	24,365	2,030
856	Kemira 794	26,395	24,365	2,030
857	Kemira 795	26,407	24,376	2,031
858	Kemira 796	30,117	24,386	5,731
859	Kemira 797	26,430	24,397	2,033
860	Kemira 798	26,442	24,408	2,034
861	Kemira 799	26,477	24,440	2,037
862	Kemira 8	16,228	15,446	782
863	Kemira 800	26,512	24,473	2,039
864	Kemira 801	26,582	24,538	2,045
865	Kemira 802	105,326	97,224	8,102
866	Kemira 803	120,524	110,241	10,283
867	Kemira 804	120,292	110,029	10,263
868	Kemira 805	120,277	110,015	10,262
869	Kemira 806	120,255	109,995	10,260
870	Kemira 807	120,229	109,971	10,258
871	Kemira 808	120,188	109,934	10,254
872	Kemira 809	120,042	109,800	10,242
873	Kemira 810	120,042	109,800	10,242
874	Kemira 811	30,184	27,609	2,575
875	Kemira 812	30,184	27,609	2,575
876	Kemira 813	28,143	25,742	2,401
877	Kemira 814	29,357	26,852	2,505
878	Kemira 815	29,424	26,913	2,510
879	Kemira 816	29,490	26,974	2,516
880	Kemira 817	29,717	27,182	2,535
881	Kemira 818	29,850	27,304	2,547
882	Kemira 821	29,944	27,389	2,555
883	Kemira 823	29,957	27,401	2,556
884	Kemira 824	29,970	27,413	2,557
885	Kemira 825	29,984	27,426	2,558
886	Kemira 826	29,984	27,426	2,558
887	Kemira 827	29,984	27,426	2,558
888	Kemira 828	29,984	27,426	2,558
889	Kemira 829	29,997	27,438	2,559
890	Kemira 830	29,997	27,438	2,559
891	Kemira 831	30,011	27,450	2,561
892	Kemira 833	30,024	27,462	2,562
893	Kemira 834	30,024	27,462	2,562
894	Kemira 835	30,024	27,462	2,562
895	Kemira 836	30,037	27,474	2,563
896	Kemira 837	30,037	27,474	2,563
897	Kemira 838	30,037	27,474	2,563
898	Kemira 839	30,037	27,474	2,563
899	Kemira 84	71,134	68,209	2,926
900	Kemira 841	30,051	27,487	2,564
901	Kemira 842	30,051	27,487	2,564

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
902	Kemira 843	30,051	27,487	2,564
903	Kemira 846	26,372	27,499	(1,127)
904	Kemira 847	30,064	27,499	2,565
905	Kemira 848	30,064	27,499	2,565
906	Kemira 849	30,064	27,499	2,565
907	Kemira 85	50,580	48,501	2,079
908	Kemira 850	30,064	27,499	2,565
909	Kemira 853	30,077	27,511	2,566
910	Kemira 854	30,077	27,511	2,566
911	Kemira 855	30,077	27,511	2,566
912	Kemira 856	30,077	27,511	2,566
913	Kemira 858	30,091	27,523	2,567
914	Kemira 86	46,956	45,023	1,933
915	Kemira 860	30,091	27,523	2,567
916	Kemira 861	30,104	27,535	2,568
917	Kemira 862	30,104	27,535	2,568
918	Kemira 863	30,104	27,535	2,568
919	Kemira 865	30,117	27,548	2,570
920	Kemira 866	30,117	27,548	2,570
921	Kemira 867	26,419	27,548	(1,129)
922	Kemira 868	30,117	27,548	2,570
923	Kemira 87	52,851	50,676	2,175
924	Kemira 871	30,130	27,559	2,571
925	Kemira 872	30,131	27,560	2,571
926	Kemira 873	30,131	27,560	2,571
927	Kemira 874	30,131	27,560	2,571
928	Kemira 875	30,144	27,572	2,572
929	Kemira 877	30,157	27,584	2,573
930	Kemira 88	47,536	45,580	1,956
931	Kemira 881	30,171	27,596	2,574
932	Kemira 882	30,171	27,596	2,574
933	Kemira 883	30,184	27,609	2,575
934	Kemira 884	30,184	27,609	2,575
935	Kemira 885	30,371	27,779	2,591
936	Kemira 886	276,621	259,172	17,448
937	Kemira 887	8,655	8,837	(182)
938	Kemira 888	12,308	11,912	396
939	Kemira 889	3,800	3,635	165
940	Kemira 89	50,918	48,824	2,094
941	Kemira 890	3,624	3,466	158
942	Kemira 891	3,794	3,571	223
943	Kemira 892	3,867	3,640	227
944	Kemira 893	3,685	3,469	216
945	Kemira 894	3,906	3,677	229
946	Kemira 895	2,334	2,190	143
947	Kemira 896	780	752	28
948	Kemira 897	1,437	1,386	52
949	Kemira 898	3,769	3,633	136
950	Kemira 899	3,997	3,853	144
951	Kemira 9	15,390	14,648	742
952	Kemira 90	52,991	50,814	2,177
953	Kemira 900	3,565	3,437	129
954	Kemira 901	3,907	3,737	170

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
955	Kemira 902	3,847	3,704	143
956	Kemira 903	4,149	3,994	155
957	Kemira 904	3,852	3,708	144
958	Kemira 905	4,067	3,916	151
959	Kemira 906	3,845	3,702	143
960	Kemira 907	4,018	3,869	149
961	Kemira 908	3,692	3,551	142
962	Kemira 909	3,435	3,303	132
963	Kemira 91	53,383	51,187	2,196
964	Kemira 910	3,662	3,522	140
965	Kemira 911	4,046	3,891	155
966	Kemira 912	2,588	2,504	84
967	Kemira 913	3,083	2,965	118
968	Kemira 914	3,345	3,218	128
969	Kemira 915	3,861	3,711	150
970	Kemira 916	3,972	3,817	155
971	Kemira 917	4,040	3,884	157
972	Kemira 918	4,124	3,966	158
973	Kemira 919	3,926	3,772	154
974	Kemira 92	46,602	44,684	1,918
975	Kemira 920	3,456	3,317	139
976	Kemira 921	3,919	3,763	156
977	Kemira 922	3,822	3,696	126
978	Kemira 923	3,583	3,440	143
979	Kemira 924	3,839	3,686	153
980	Kemira 925	3,981	3,822	159
981	Kemira 926	3,784	3,634	150
982	Kemira 927	4,192	4,003	189
983	Kemira 928	2,792	2,666	126
984	Kemira 929	3,758	3,588	170
985	Kemira 93	51,800	48,341	3,459
986	Kemira 930	3,466	3,309	157
987	Kemira 931	-	27,452	(27,452)
988	Kemira 932	36,504	33,169	3,335
989	Kemira 933	3,833	3,705	129
990	Kemira 934	26,694	23,808	2,885
991	Kemira 935	26,918	24,010	2,907
992	Kemira 936	24,447	21,804	2,643
993	Kemira 937	28,253	25,199	3,054
994	Kemira 938	16,330	14,726	1,604
995	Kemira 939	37,707	34,486	3,221
996	Kemira 94	49,364	46,066	3,297
997	Kemira 940	27,223	24,549	2,674
998	Kemira 941	33,042	29,279	3,763
999	Kemira 942	33,499	29,707	3,793
1000	Kemira 943	32,587	27,402	5,185
1001	Kemira 944	3,810	3,684	126
1002	Kemira 945	32,198	27,813	4,385
1003	Kemira 946	33,372	28,784	4,588
1004	Kemira 947	33,704	29,077	4,626
1005	Kemira 948	33,400	28,779	4,620
1006	Kemira 949	34,036	29,363	4,673
1007	Kemira 95	39,002	36,414	2,587

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

#	Tickmark	<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
		IP Paid Amount	Majority Supplier Invoice	Overpayment
1008	Kemira 950	21,471	18,408	3,063
1009	Kemira 951	3,015	2,499	516
1010	Kemira 952	10,542	8,960	1,582
1011	Kemira 953	33,117	29,205	3,912
1012	Kemira 954	36,209	31,610	4,599
1013	Kemira 955	3,818	3,692	126
1014	Kemira 956	34,792	30,684	4,108
1015	Kemira 957	36,325	32,134	4,191
1016	Kemira 958	35,690	31,559	4,131
1017	Kemira 959	34,511	30,467	4,044
1018	Kemira 96	54,057	50,447	3,610
1019	Kemira 960	34,604	30,620	3,984
1020	Kemira 961	33,484	29,568	3,915
1021	Kemira 962	30,344	26,790	3,554
1022	Kemira 963	35,204	31,122	4,082
1023	Kemira 964	29,934	24,900	5,033
1024	Kemira 965	3,728	3,511	217
1025	Kemira 966	39,279	32,687	6,592
1026	Kemira 967	38,686	32,257	6,429
1027	Kemira 968	38,563	32,159	6,404
1028	Kemira 969	40,565	33,823	6,742
1029	Kemira 97	53,647	50,064	3,583
1030	Kemira 970	38,283	34,552	3,731
1031	Kemira 971	34,148	29,915	4,233
1032	Kemira 972	37,809	31,591	6,218
1033	Kemira 973	35,740	29,861	5,879
1034	Kemira 974	38,394	31,926	6,468
1035	Kemira 975	3,745	3,525	221
1036	Kemira 976	36,316	30,191	6,125
1037	Kemira 977	40,719	33,857	6,862
1038	Kemira 978	39,075	32,503	6,572
1039	Kemira 979	38,189	31,748	6,441
1040	Kemira 98	54,291	50,666	3,626
1041	Kemira 980	42,714	35,293	7,421
1042	Kemira 981	28,507	23,516	4,991
1043	Kemira 982	36,214	29,924	6,290
1044	Kemira 983	36,410	30,072	6,338
1045	Kemira 984	19,770	17,772	1,998
1046	Kemira 985	14,058	13,476	582
1047	Kemira 986	14,047	13,466	581
1048	Kemira 987	14,100	13,517	583
1049	Kemira 988	14,272	13,682	591
1050	Kemira 989	12,624	11,450	1,174
1051	Kemira 99	52,086	48,441	3,645
1052	Kemira 990	11,794	11,276	518
1053	Kemira 991	14,754	14,096	658
1054	Kemira 992	12,852	11,395	1,457
1055	Kemira 993	12,881	22,897	(10,016)
1056	Kemira 994	13,206	12,663	543
1057	Kemira 995	14,166	13,584	583
1058	Kemira 996	12,611	11,466	1,145
1059	Kemira 997	9,543	9,151	392
1060	Kemira 998	14,759	14,152	607

Exhibit 5: Matches that Include Majority Supplier Invoices with No Listed Quantities

		<i>A [1]</i>	<i>B [2]</i>	<i>C = A - B</i>
#	Tickmark	IP Paid Amount	Majority Supplier Invoice	Overpayment
1061	Kemira 999	12,766	11,084	1,682
1062	Nalco 698	-	87,737	(87,737)
1063	Nalco 699	-	44,803	(44,803)
1064	Nalco 700	-	36,291	(36,291)
1065	Nalco 701	-	59,970	(59,970)
1066	Solenis 211	66,777	58,068	8,708
1067	Solenis 212	69,576	60,503	9,074
1068	Solenis 213	71,342	62,038	9,304
1069	Solenis 214	69,083	60,074	9,009
1070	Solenis 215	69,903	60,787	9,116
1071	Solenis 216	66,395	57,734	8,661
1072	Solenis 217	69,898	60,781	9,118
1073	Solenis 218	68,610	59,660	8,950
1074	Solenis 219	27,037	23,510	3,527
1075	Solenis 220	71,313	62,010	9,302
1076	Solenis 222	66,373	58,521	7,851
1077	Solenis 223	64,220	56,624	7,597
1078	Solenis 224	65,524	57,773	7,751
1079	Solenis 225	72,524	63,945	8,579
1080	Solenis 226	54,650	48,185	6,465
1081	Solenis 227	64,226	56,628	7,597
1082	Solenis 228	60,516	53,629	6,887
1083	Solenis 229	65,988	55,717	10,271
1084	Solenis 230	96,265	73,222	23,043
1085	Solenis 231	89,245	54,089	35,157
1086	Solenis 232	188,050	113,570	74,480
1087	Solenis 233	245,083	154,451	90,631
1088	Solenis 234	221,920	167,622	54,299
1089	Solenis 235	229,584	173,497	56,087
1090	Solenis 236	247,399	186,927	60,473
1091	Solenis 237	221,165	167,155	54,010
1092	Solenis 238	256,510	193,361	63,149
1093	Solenis 268.1	30,894	25,229	5,665
1094	Solenis 268.2	-	159,057	(159,057)
Total		\$ 47,403,659	\$ 43,504,124	\$ 3,899,535

[1] Amount of DGS/Mid-South invoices paid by International Paper (ZKR-100 Data).

[2] Majority Supplier Invoice amounts (Majority Supplier Dataset).

Exhibit 6A: Acceptable Mark-up Adjustment on Matched Overpayments

#	Majority Supplier	<i>A [1]</i>		<i>B [2]</i>		<i>C = A - B</i>		<i>D [3]</i>		<i>E = C - D</i>		<i>F = B x 8%</i>		<i>G = E - F</i>	
		DGS/Mid-South Invoice		Majority Supplier Invoice		Mark-ups		Unpaid IP Amount		Glasser Model Overpayments		Acceptable Mark-up Adjustment [4]		Adjusted Overpayment	
1	Nalco	\$ 40,244,435		\$ 33,051,802		\$ 7,192,633		\$ 237,262		\$ 6,955,371		\$ 2,644,144		\$ 4,311,227	
2	Plasmine	19,027,842		13,743,510		5,284,332		-		5,284,332		1,099,481		4,184,851	
3	Kemira	51,691,480		47,118,166		4,573,314		1,308,732		3,264,583		3,769,453		(504,871) [5]	
4	DXI	7,204,515		4,653,519		2,550,997		13,747		2,537,250		372,282		2,164,968	
5	Brenntag	7,978,928		5,560,406		2,418,523		20,753		2,397,770		444,832		1,952,937	
6	Solenis	10,084,880		8,326,206		1,758,674		328,233		1,430,441		666,097		764,344	
7	Olin	1,970,350		1,469,595		500,755		23,498		477,256		117,568		359,689	
Total		\$ 138,202,431		\$ 113,923,204		\$ 24,279,227		\$ 1,932,225		\$ 22,347,002		\$ 9,113,856		\$ 13,233,145	

[1] Glasser Report, Schedule 2.1 and supporting ZKR-100 Data and Majority Supplier Datasets.

[2] Glasser Report, Schedule 2.1 and supporting ZKR-100 Data and Majority Supplier Datasets.

[3] Amount of DGS/Mid-South Invoice unpaid by IP (Glasser Report, Schedule 2.1 and supporting ZKR-100 Data and Majority Supplier Datasets).

[4] Based on an average acceptable markup of 8% of the Majority Supplier Invoices.

[5] The Adjusted Overpayment for Kemira is \$803,861 prior to accounting for the significant balance of unpaid IP invoices.

Exhibit 6B: Acceptable Mark-up Adjustment on Extrapolated Overpayments

		<i>A [2]</i>	<i>B = A - D</i>	<i>C [2]</i>	<i>D [2]</i>	<i>E = B x 8%</i>	<i>F = D - E</i>
Invoice Year [1]	Chemical Type	Unmatched IP Invoice Amount	Implied Unmatched Majority Supplier Invoice	Overcharge Percentage	Extrapolated Overpayments	Acceptable Mark-up Adjustment [3]	Adjusted Overpayment
2011	Amrez	\$ 472,281	\$ 278,817	40.96%	\$ 193,464	\$ 22,305	\$ 171,159
2012		881,935	520,661	40.96%	361,274	41,653	319,621
2012		117,318	69,260	40.96%	48,058	5,541	42,517
2013		1,320,385	779,505	40.96%	540,880	62,360	478,519
2014		1,536,534	907,111	40.96%	629,423	72,569	556,854
2015		1,560,617	921,329	40.96%	639,288	73,706	565,582
2016		1,391,058	821,228	40.96%	569,830	65,698	504,132
2017		1,260,036	743,877	40.96%	516,159	59,510	456,648
2018		408,186	240,978	40.96%	167,208	19,278	147,930
2019		-	-	40.96%	-	-	-
2011	Non-Amrez	42,133	34,871	17.23%	7,261	2,790	4,472
2012		2,163,708	1,735,603	19.79%	428,105	138,848	289,257
2012		44,607	35,781	19.79%	8,826	2,863	5,963
2013		371,570	314,392	15.39%	57,177	25,151	32,026
2014		40,589	32,620	19.64%	7,970	2,610	5,360
2015		210,843	172,107	18.37%	38,736	13,769	24,967
2016		219,253	182,501	16.76%	36,752	14,600	22,152
2017		368,108	306,053	16.86%	62,055	24,484	37,571
2018		617,012	512,980	16.86%	104,032	41,038	62,994
2019		459,255	379,024	17.47%	80,231	30,322	49,909
Total		\$ 13,485,428	\$ 8,988,699		\$ 4,496,729	\$ 719,096	\$ 3,777,633

[1] Business Warehouse data for 2011 to 2012 and ZKR-100 data for 2012-2019.

[2] Data gathered from Glasser Report, Schedule 3.1 and supporting ZKR-100 and Business Warehouse Data.

[3] Based on an average acceptable markup of 8% of the Majority Supplier Invoices.

Majority Supplier Invoice Data [1]

Tickmark	Invoice	Billing date	Bill-to party	Ship-To Party	Trade Name	Invoice \$	Quantity
Kemira 706	9005257396	2/13/2017	Diversified Global Sourcing Inc	Pine Hill	SOSPERSE 400W BULK	10,218	

DGS/Mid-South Invoice Data [2]

Tickmark	Document #	Doc. Date	Vendor Name	Profit Center	Description	Invoice \$	Quantity	UOM
Kemira 706	1200023278	1/31/2017	DNU USE VENDOR 200220315	Pine Hill Mill	FOUL COND SOSPERSE 400W	1,287	1,496	LB
Kemira 706	1200023301	1/31/2017	DNU USE VENDOR 200220315	Pine Hill Mill	TAX LINE	(343)	-	
Kemira 706	1200023301	1/31/2017	DNU USE VENDOR 200220315	Pine Hill Mill	TAX LINE	(392)	-	
Kemira 706	1200023301	1/31/2017	DNU USE VENDOR 200220315	Pine Hill Mill	PULP HW, ANTISCALANT, SOSPERSE 400W	10,542	20,274	BDT
						11,093		

[1] Majority Supplier Dataset excerpt.

[2] ZKR-100 Data excerpt.

Exhibit 7B: Example Invoices with Different Units of Measure (Kemira 1066)

Majority Supplier Invoice Data [1]

Tickmark	Invoice	Billing date	Bill-to party	Ship-To Party	Trade Name	Invoice \$	Quantity
Kemira 1066	9005351448	8/8/2019	Diversified Global Sourcing Inc	Eastover	SOSPERSE 400W BULK	34,439	

DGS/Mid-South Invoice Data [2]

Tickmark	Document #	Doc. Date	Vendor Name	Profit Center	Description	Invoice \$	Quantity	UOM
Kemira 1066	1604129056	7/30/2019	DIVERSIFIED GLOBAL SOURCING INC	Eastover Mill	PULP SW, ANTISCALANT, SOSPERSE 400W	25,320	18,383	BDT
Kemira 1066	1604129056	7/30/2019	DIVERSIFIED GLOBAL SOURCING INC	Eastover Mill	PULP SW, ANTISCALANT, SOSPERSE 400W	19,166	18,383	BDT
Kemira 1066	1604129056	7/30/2019	DIVERSIFIED GLOBAL SOURCING INC	Eastover Mill	PULP HW, ANTISCALANT, SOSPERSE 400W	7,144	6,804	LB
						51,630		

[1] Majority Supplier Dataset excerpt.

[2] ZKR-100 Data excerpt.

Exhibit 8: Unrelated Extrapolation Overpayments

(in USD)

ZKR-100 Description [1]	2012	2013	2014	2015	2016	2017	2018	2019	Total
Equipment Cost 24 Months	\$ -	\$ -	\$ -	\$ 44,865	\$ 59,820	\$ 59,820	\$ 59,820	\$ 44,865	\$ 269,190
Hood Cleaning	-	33,000	-	-	-	-	-	-	33,000
General Mill Cleaning	12,000	51,000	-	-	-	-	-	-	63,000
Total	\$ 12,000	\$ 84,000	\$ -	\$ 44,865	\$ 59,820	\$ 59,820	\$ 59,820	\$ 44,865	\$ 365,190
Overcharge % [2]	19.79%	15.39%	19.64%	18.37%	16.76%	16.86%	16.86%	17.47%	
Total Extrapolation Overpayments	\$ 2,374	\$ 12,926	\$ -	\$ 8,243	\$ 10,027	\$ 10,084	\$ 10,086	\$ 7,838	\$ 61,578

[1] Based on ZKR-100 Data.

[2] Overcharge percents used are based on Glasser Report's overcharge percent for non-Amrez chemicals (Glasser Report, Schedule 3.1).